Taxpayers Classified by Sex

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Starting in the late 1970's, more and more joint returns have included two wage-earners. For Tax Year 1969, 46 percent of all joint returns with salaries and wages had two earners; this rose to 49 percent for 1974 and 53 percent for 1979.

CLASSIFYING TAX RETURNS BY SEX

Because tax returns do not require the taxpayer's sex, this characteristic was determined on the basis of the taxpayer's first name as well as title (Mr., Mrs., Ms., Miss) if given. With this information, returns were classified as those filed by individual men, individual women, or as joint returns of married couples. For joint returns, it was not always possible to attribute the sources of income and taxes to each spouse, since the forms did not require taxpayers to separate their incomes. However, the Forms W-2, the wage statements prepared by the taxpayers' employers, were used to separate husbands' and wives' salaries and wages.

Studies in which Forms W-2 were used to distinguish the husbands' salaries from their wives' were conducted for 1969 and 1974 [1, 2]. For those years, the W-2 data were not yet maintained on magnetic tape by the Internal Revenue Service, so the W-2's attached to the tax returns had to be processed manually for the statistics. For 1979, W-2 records were extracted from the Service's Information Returns Selection System Master File on magnetic tape. For 1979, for the first time, pensions and annuities (as reported on Forms W-2P) and sole proprietorship income (as reported on Schedules C and F), were also distinguished for husband and wife.

DATA ANALYSIS AND TRENDS

In Figure A, the distribution of joint returns shows the percentage of total wages contributed by working wives in 1969, 1974, and 1979. There was an upward trend in the proportion of total income contributed by wives. Between 1969 and 1979, the percentage of joint returns with wives contributing 50 percent or more of the joint income rose from 13 percent to 17 percent.

For 1969, the husbands accounted for 65 percent of the wage-earners and earned 83 percent of the wages on joint returns. By 1979, husbands had slipped slightly to 61 percent of the wage-earners and accounted for 80 percent of the wages. On nonjoint returns, there was even less change. Men were 55 percent

Figure A.--Joint Returns with Two Wage-Earners, 1969-1979

[Numbers in thousands]

Percent of total wages contributed by wives on joint returns	Returns with two wage-earners					
	1969		1974		1979	
	Number	Percent	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total	17,283	100%	19,076	100%	20,723	100%
75 percent or more	562	3	715	4	1,136	6
50 under 75 percent	1,740	10	1,977	10	2,314	11
25 under 50 percent	7,791	45	8,393	44	8,712	42
Under 25 percent	7,190	42	7,992	42	8,560	41

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of the wage-earners in 1969 and 53 percent in 1979. They earned 57 percent of the salaries and wages in 1969 and 56 percent in 1979 (see Figures B, C, and D).

For 1979, 42 percent of all taxpayers with salaries and wages reported on Forms W-2 were women, yet they earned only 27 percent of the total salaries and wages reported. The average working woman earned $7,517, while the average male earned $14,999 (see Figure E). In current dollars, working wives more than doubled their average salaries between 1969 and 1979, from $3,429 to $7,435 [3]. However, they still earned less than half of what their husbands earned. In 1969, the average working wife earned 38 percent of her husband's salary. By 1979, this had risen to only 40 percent.

On nonjoint returns, the average salary for women was $3,495 for 1969, increasing 118 percent to $7,612 for 1979. Men filing nonjoint returns earned an average of $3,836 in 1969, increasing 132 percent to $8,889 in 1979. Thus, women's salaries slipped from 91 to 86 percent of men's salaries over this period. Nonetheless, the earnings gap between men and women was still quite small compared to that of joint filers.

The tables present more detailed information on salaries of men and women on joint and nonjoint returns for 1979. For example, Table 2 classifies men and women by marital status and by the number of Forms W-2 associated with the returns. A much smaller proportion of joint taxpayers had multiple jobs than nonjoint tax-

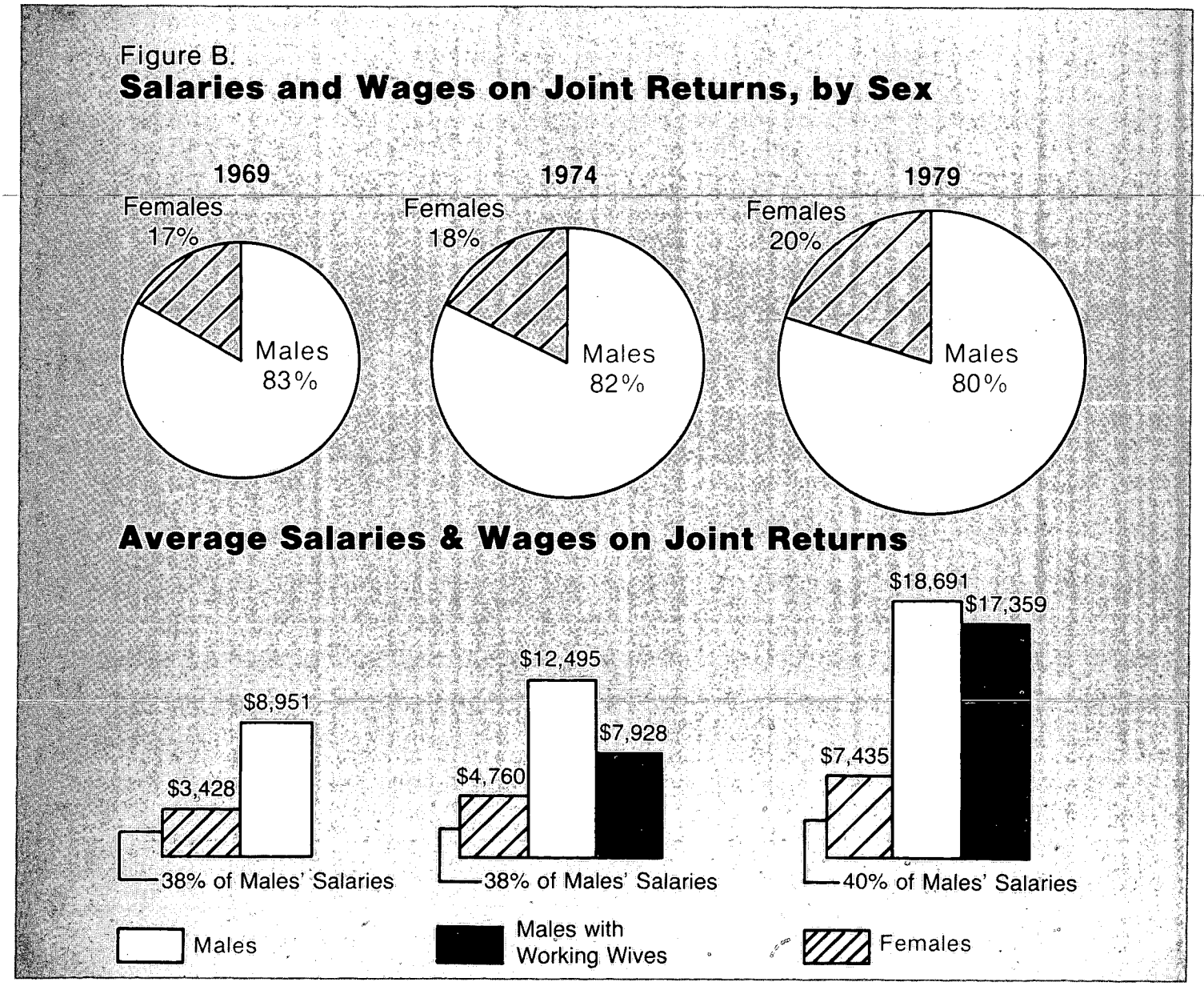
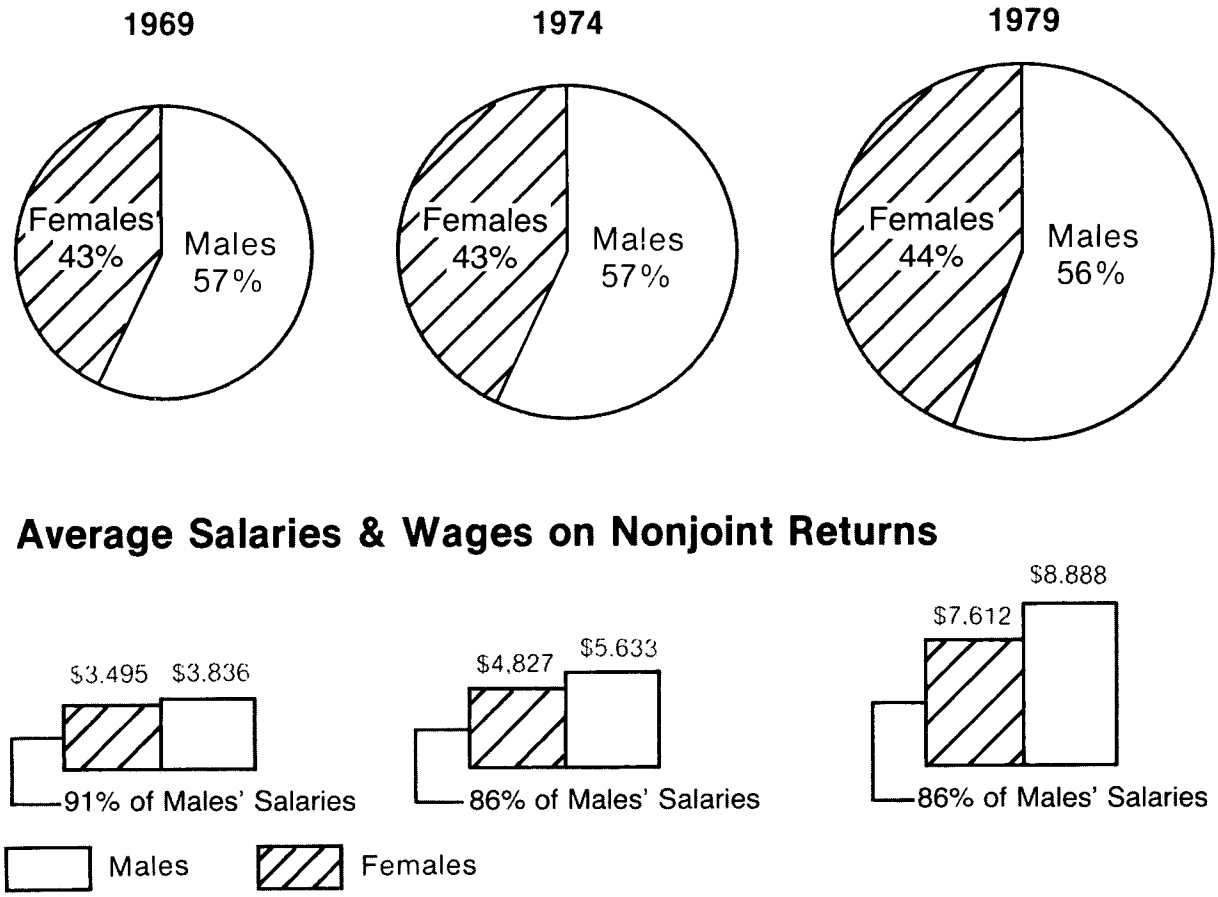


Figure C.

Salaries and Wages on Nonjoint Returns, by Sex



payers. On joint returns, 75 percent of husbands filed only one W-2 while 78 percent of the wives filed one W-2. Among nonjoint filers, 59 percent of the men filed only one W-2, while 64 percent of the women filed one W-2. While the presence of multiple Forms W-2 simply means that the taxpayer worked at more than one job during the course of the year, it is not possible to determine from the return whether this means that the taxpayer changed jobs or worked on multiple jobs concurrently.

In addition to salaries, the "earned incomes" of men and women, as shown on tax returns, differ. Earned income was compiled by summing the Form W-2 salary and wage data with nonfarm sole proprietorship and farm sole proprietorship income or loss reported on Schedules C and F, respectively; on joint returns, this was done separately for each spouse [4]. In the case of joint returns, if only one name was shown at the top of the Schedule C or F, all income or loss from the schedule was attributed to that taxpayer. If both names were shown, the income or loss was divided equally between the two.

Earned income figures show the same patterns as salary and wage data. Among joint return filers, women accounted for only 19 percent of earned income (as opposed to 20 percent of salaries). Among filers of nonjoint returns, women earned 43 percent of the total earned income and 43 percent of total salaries.

For the purposes of these tabulations, adjusted gross income and total income tax were also divided between male and female taxpayers. Since these amounts were not shown separately for the husband and the wife on a joint return, there was no way of estimating separate marginal tax rates. For purposes of estimating the tax of each spouse separately, the ratio of the earned incomes of each was used to allocate the adjusted gross income and total income tax.

Figure D.--All Returns of Taxpayers by Sex: Selected Income Items and Total Income Tax, 1979

	Adjusted gross income		Earned income	
	Number of taxpayers	Amount (thousands)	Number of returns	Amount (thousands)
	(1)	(2)	(3)	(4)
All returns, total	118,546,202	$1,465,394,530	85,261,050	$1,270,868,756
Filed by men	67,745,480	1,077,117,361	63,131,072	939,861,929
Filed by women	50,800,722	388,277,169	44,846,275	331,006,827
Joint returns, total	70,707,041	1,048,174,783[1]	41,810,769	912,133,598
Filed by men	43,184,714	850,401,610	40,108,478	735,909,732
Filed by women	27,522,327	197,773,173	24,418,588	176,223,866
Nonjoint returns, total	47,839,161	417,219,748	43,450,281	358,735,158
Filed by men	24,560,766	226,715,751	23,022,594	203,952,197
Filed by women	23,278,395	190,503,996	20,427,687	154,782,961

	Salaries and wages from Form W-2		Total income tax	
	Number of returns	Amount (thousands)	Number of taxpayers	Amount (thousands)
	(5)	(6)	(7)	(8)
All returns, total	81,695,106	$1,212,059,280	92,231,813	$214,494,519
Filed by men	59,100,521	886,442,684	55,132,779	164,036,165
Filed by women	43,317,220	325,616,596	37,099,034	50,458,354
Joint returns, total	39,378,351	861,502,353	59,540,747	161,081,195[1]
Filed by men	36,837,815	688,541,476	37,632,594	132,793,788
Filed by women	23,263,171	172,960,876	21,908,153	28,287,407
Nonjoint returns, total	42,316,755	350,556,928	32,691,066	53,413,324
Filed by men	22,262,706	197,901,207	17,500,185	31,242,377
Filed by women	20,054,049	152,655,720	15,190,881	22,170,947

[1]On joint returns, AGI and total tax were divided between the two taxpayers based on the ratio of their earned income.

Information provided on joint returns for 1979 shows that women had just 19 percent of the combined adjusted gross income (AGI), while on nonjoint returns, women reported 46 percent of total AGI. Overall, women comprised 43 percent of the taxpayers with AGI, but accounted for only 27 percent of the total adjusted gross income [5].

As might be expected from the income data cited above, the total income tax for men was higher than that for women for TY 1979. Men contributed 76 percent of total taxes. On joint returns, men accounted for 82 percent of the taxes. Even on nonjoint returns, men contributed 58 percent of the total. Since women, on the average, earned less than men, their incomes generally were taxed at lower rates; thus, the average rate (total tax as a percentage of adjusted gross income) was 15 percent for men and 13 percent for women.

Tax returns reveal relatively little about the cause of discrepancies between men's and women's incomes and their taxes, especially since not all income or expense items are separable on joint returns. One factor, that will be the subject of future Statistics of Income Bulletin articles, is occupation. Women tend to be concentrated in occupations such as nursing, teaching, and secretarial or clerical work, where the average annual wage is relatively low [6]. It should be noted, however, that the discrepancies between men's and women's income on nonjoint returns were relatively small when compared with those on joint returns. Unmarried women earn more than married women, on the average, whereas married men earn much more than unmarried men. One possible explanation for this discrepancy is that many married women in the labor force are working only part-time. According to the Bureau of Labor Statistics, 25 percent of married working women volun-

Figure E.--Returns with Salaries and Wages Reported on FormsW-2: Total and Average Salaries and Wages by Marital Status and Sex of Taxpayers, 1969-1979

Marital status and sex	1979		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns, total	81,695,106	$1,212,059,280	$14,836
Men	59,100,521	886,442,684	14,999
Women	43,317,220	325,616,596	7,517
Joint returns, total	39,378,351	861,502,353	21,878
Husbands	36,837,815	688,541,476	18,691
Wives	23,263,171	172,960,876	7,435
Nonjoint returns, total	42,316,755	350,556,928	8,284
Men	22,262,706	197,901,207	8,889
Women	20,054,049	152,655,720	7,612

Marital status and sex	1974		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(4)	(5)	(6)
All returns, total	73,775,578	$742,005,222	$10,058
Men	55,016,332	560,787,885	10,193
Women	37,835,394	181,217,337	4,790
Joint returns, total	38,978,471	559,136,495	14,345
Husbands	36,557,491	456,793,677	12,495
Wives	21,497,128	102,342,818	4,761
Nonjoint returns, total	34,797,107	182,868,728	5,255
Men	18,458,841	103,994,208	5,634
Women	16,338,266	78,874,519	4,828

Marital status and sex	1969		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(7)	(8)	(9)
All returns, total	66,700,995	$492,389,227	$7,382
Men	51,707,592	380,762,675	7,364
Women	32,301,390	111,626,905	3,456
Joint returns, total	37,544,308	385,004,721	10,255
Husbands	35,659,287	319,197,087	8,951
Wives	19,193,008	65,807,986	3,429
Nonjoint returns, total	29,156,687	107,384,506	3,683
Men	16,048,305	61,565,587	3,836
Women	13,108,382	45,818,919	3,495

tarily worked part-time in 1979, as compared with 4 percent of married men [7]. Presumably, the married women chose to work part-time so they could devote time to family responsibilities.

PENSIONS AND ANNUITIES

Figure F indicates that 72 percent of the total pensions and annuities reported on Forms W-2P for 1979 were reported by men, and 28 percent were reported by women. On joint returns, the husbands received 83 percent of the pensions while the wives received only 17 percent (see Table 1). However, on nonjoint returns with Forms W-2P, the women received 61 percent of the pensions and annuities while the men received only 39 percent. This is not surprising since women generally live longer than men and receive survivors' benefits.

The amounts of pensions and annuities reported on Form W-2P were greater than those shown on the corresponding tax returns (see Figure F). The difference is partly attributable to the fact that certain disability retirement incomes for taxpayers under the age of 65 were appropriately reported as salaries and wages on Form 1040, not as income from pensions and annuities. In addition, some taxpayers may have misreported pensions and annuities as salaries and wages [8].

SUMMARY

Income tax return data of men and women for Tax Years 1969, 1974 and 1979 show a slight trend towards equalization. There was a gradual increase in the number of working wives on joint returns. On nonjoint returns, 47 percent of the wage-earners were female in 1979, up only 2 percent from 1969. The average salary of women as a group edged slightly closer to that of men. There is movement, however slight, toward equality of pay between the sexes. Even for 1979, however, 48 percent of all wives who were included on joint returns reported no salary and wage income and 25 percent earned less than $6,032, which is the salary one would receive for a full-time job at the minimum wage.

Figure F.--Returns with Pensions and Annuities Reported on Form 1040 and on Form W-2P: Pensions and Annuities and Income Tax Withheld, by Sex of Taxpayer and Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	Total pensions and annuities[1]							
	Reported on Form 1040[2]		Reported on Form W-2P					
			Total		Male		Female	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	7,157,348	$40,976,170	7,559,073	$43,615,311	5,196,452	$31,248,889	3,006,813	$12,366,424
Under $5,000	892,268	2,425,896	1,063,539	3,187,081	645,041	2,190,179	453,907	996,902
$5,000 under $10,000	2,082,767	8,600,102	2,181,751	9,077,949	1,418,906	5,994,083	938,969	3,083,866
$10,000 under $15,000	1,310,587	7,540,801	1,384,510	8,098,956	955,080	5,444,246	564,108	2,654,710
$15,000 under $20,000	908,530	6,155,923	935,891	6,408,790	674,106	4,586,639	370,025	1,822,152
$20,000 or more	1,963,196	16,253,448	1,993,382	16,842,535	1,503,319	13,033,742	679,804	3,808,794

Size of adjusted gross income	Income tax withheld from Form W-2P					
	Total		Male		Female	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
Total	2,008,199	$1,972,794	1,600,208	$1,631,365	491,198	$341,428
Under $5,000	83,894	23,593	54,681	17,693	29,405	5,900
$5,000 under $10,000	433,919	181,526	290,655	128,636	150,263	52,890
$10,000 under $15,000	394,402	275,920	301,073	193,455	104,961	82,464
$15,000 under $20,000	310,058	314,589	254,724	240,969	75,300	73,620
$20,000 or more	785,926	1,177,166	699,075	1,050,612	131,269	126,554

[1]This amount includes nontaxable pensions and annuities of 1,875,508.
[2]The difference is largely attributable to the fact that certain disability retirement incomes for taxpayers under the age of 65 are to be shown as salaries and wages on Form 1040, not pensions and annuities income. In addition, it is known that some taxpayers misreport pensions and annuities income as salaries and wages.
NOTE: Detail may not add to total because of rounding.

DEFINITIONS

Definitions for most of the items shown in the following tabulations can be found in the annual Statistics of Income--Individual Income Tax Returns reports. Those that cannot be found there are defined in the following paragraphs.

FICA Tax Withheld.--This is the amount paid or withheld in accordance with the Federal Insurance Contributions Act (FICA) for a Federal system of old age, survivors, disability, and hospital insurance benefits. This system is financed through social security taxes. These taxes are levied on both employers and employees; however, the amount shown in these tabulations is strictly the amount paid by employees. Employers withhold these taxes from wages in much the same way as they withhold income tax, except that no "withholding allowances" are permitted for social security taxes. The amount is computed on total wages paid; the tax rate for 1979 was 6.13 percent, limited to the first $22,900 of wages paid each employee during the calendar year.

Form W-2, Wage and Tax Statement, 1979.--This form was completed by employers for each employee from whom income tax or social security tax was withheld, or income tax would have been withheld if the employee had not claimed more than one withholding exemption. The form provided the employer identification number and the employee's social security number. The Form W-2 also showed total wages and other compensation paid, whether they were subject to withholding; the amounts deducted for income tax and social security tax, including hospital insurance; and the total amount of advance "earned income credit" payments.

Form W-2P, Statement for Recipients of Periodic Annuities, Pensions, Retirement Pay or IRA Payments.--This form is used to report periodic retirement plan distributions such as pensions; retirement or retainer pay; annuities under commercial, individually-purchased contracts; and, payments from individual retirement arrangements (IRA's).

Number of Taxpayers.--Three counts of individuals occur in this report: those based on number of returns, those based on number of taxpayers (husband and wife), and those based on the number of personal exemptions claimed. On a joint return, data may be shown for two taxpayers. To the extent that both the husband and the wife each reported a given item (e.g., salaries and wages), the return would be counted twice in the corresponding "number of taxpayers" column, and only once in a "number of returns" column.

Schedule C and F Net Income Subject to the Self-Employment Tax.--This amount was computed by limiting sole proprietorship income (as defined in this section) to $22,900 minus any salaries and wages subject to the FICA tax for each taxpayer.

Sole Proprietorship Income.--Shown are the netted amounts of profits less loss as reported on Schedule C (nonfarm sole proprietorships) and Schedule F (farm sole proprietorships), for the taxpayer whose name appeared as proprietor. On a joint return, if both names were listed on the Schedule C or F, the income or loss amount from that schedule was divided equally between the two spouses.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for Tax Year 1979. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; state in which filed; adjusted gross income (or deficit), or largest of selected sources of income or loss; and size of business plus farm receipts. For 1979, returns were selected from the sample strata using the last four digits of the social security number at rates ranging from 0.05 percent to 100 percent, determined by the stratum into which the return fell. There were 203,605 returns in the Tax Year 1979 sample, designated from a total population of 92,774,844.

Because the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. For proper use of the statistical data provided, the magnitude of the potential sampling error must be known. Figure G presents approximate coefficients of variation (CV's) for frequency estimates only. The approximate CV's shown here are intended only as a general indication of the data reliability. For a number other than one shown in the table, the corresponding CV can be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation in evaluating the precision of sample estimates are discussed in the Appendix.

A number of factors contributed to nonsampling error. First, determining the sex of taxpayers may have posed problems for the coders. The sex classification was based on information provided on the returns that may have been incomplete or inaccurate. A second source of nonsampling error involves the matching of social security numbers with Form W-2 information. Incorrect numbers may have led to false matches or false nonmatches. A third possible source of error is that, at the time of the match, not all W-2 information for 1979 had been put on magnetic tape.

Figure G.--Estimated Number of Returns for Selected Upper Limit Coefficients of Variation by Size of Adjusted Gross Income or Deficit

Coefficient of variation (C.V.) (percent)	Size of adjusted gross income or deficit								
	Under $10,000[1]	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	8,160,000	5,117,900	4,701,500	3,556,900	3,309,000	1,914,000	509,500	111,200	Estimates of this stratum have no C.V. since all returns are in the sample
5	1,365,600	818,900	752,200	569,100	529,400	306,200	81,500	17,800	
10	326,400	204,700	188,100	142,300	132,400	76,600	20,400	4,400	
20	81,600	51,200	47,000	35,600	33,100	19,100	5,100	1,100	
30	36,600	22,700	20,900	15,800	14,700	8,500	2,300	500	
35	26,600	16,700	15,400	11,600	10,800	6,300	1,700	400	
50	13,100	8,200	7,500	5,700	5,300	3,100	800	200	

[1]This column should be used for estimated number of returns not classified by adjusted gross income or deficit.
NOTE: This table is applicable to frequencies only and not to estimated amounts.

In cases of missing information, if the statistical editor noted there was a W-2 form present with the Form 1040, but none was found in the match, the missing data were imputed. Since the total salary amount for the Form 1040 data was imputed, it is possible that the imputed amounts were too high; certain types of salaries (e.g., directors' fees) are not generally included on the Forms W-2.

NOTES AND REFERENCES

[1] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1969, Individual Income Tax Returns.

[2] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1974, Individual Income Tax Returns.

[3] Much of the increase in the average salary was attributable to inflation. The Consumer Price Index rose from 109.8 in 1969 to 217.4 in 1979 (1967 = 100). Using this index to deflate the 1979 figure, the rise from 1969 to 1979 in terms of 1969 dollars was from $3,428 to $3,755, or an average of only one percent per year.

[4] "Earned income" excludes income from partnerships, as well as fees paid to fiduciaries, directors, or fee-basis state and local government employees, because such income was not designated on joint returns as earned by the husband or by the wife.

[5] On joint returns, AGI and total tax were divided between the two taxpayers based on the ratio of their earned incomes.

[6] Crabbe, Patricia, Sailer, Peter, and Kilss, Beth, "Taxpayer Data Used to Study Wage Patterns by Sex and Occupation: 1969, 1974 and 1979," 1984 American Statistical Association Proceedings, Social Statistics Section.

[7] U.S. Department of Labor, Bureau of Labor Statistics, Current Population Survey Base Tables--12 Month Averages, December 1979. In addition, 4 percent of married women and 2 percent of married men worked part-time "for economic reasons," i.e., involuntarily.

[8] U.S. Department of the Treasury, Internal Revenue Service, Income Tax Compliance Research--Estimates for 1973-1981, U.S. Government Printing Office, 1983-381-544:1056. Discrepancies between the salaries and wages reported on Forms 1040 and Forms W-2 salaries and wages identified in this special report are due to noncompliance with tax laws. The compliance level for 1979 was almost 90 percent as estimated from the voluntary reporting percentages (VRP) of individual filers and nonfilers. Voluntary reporting percentages relate amounts voluntarily reported to amounts which should have been reported. Salaries and wages had a VRP of 94.4, while pensions and annuities had a VRP of 85.0. Noncompliance may be due to a number of factors including understating or not reporting income.

Table 1.—Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns								Returns with Form W-2, wage and tax statement					
	Number of returns	Adjusted gross income less deficit	Earned income						Salaries and wages from the tax return		Salaries and wages from Form W-2			
			Total		Reported for men		Reported for women				Total		Reported for men	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**88,830,133**	**1,413,938,211**	**85,261,050**	**1,270,868,756**	**63,131,072**	**939,861,929**	**44,846,275**	**331,006,827**	**81,695,106**	**1,211,494,120**	**81,695,106**	**1,212,059,280**	**59,100,521**	**886,442,684**
Under $2,000	7,804,296	—42,616	7,658,219	5,189,996	4,205,672	976,922	3,632,737	4,213,074	7,140,247	9,745,876	7,140,247	10,678,662	3,741,575	6,075,652
$2,000 under $4,000	8,083,865	23,984,244	7,830,954	22,157,929	4,357,040	12,012,027	3,704,049	10,145,903	7,489,631	21,733,935	7,489,631	21,732,740	4,068,178	11,734,380
$4,000 under $6,000	7,462,654	37,402,867	6,891,064	31,974,181	3,974,402	17,823,646	3,291,742	14,150,535	6,536,071	31,650,724	6,536,071	30,828,488	3,639,737	16,947,813
$6,000 under $8,000	7,878,112	54,975,361	7,247,438	47,259,370	4,312,195	26,521,199	3,618,667	20,738,171	6,954,476	46,757,903	6,954,476	45,661,974	3,996,794	25,140,372
$8,000 under $10,000	6,935,814	62,307,958	6,474,450	56,338,885	3,970,266	31,034,145	3,304,750	25,304,740	6,194,731	53,656,274	6,194,731	54,425,280	3,660,513	29,362,229
$10,000 under $12,000	5,937,041	65,167,311	5,598,039	57,568,071	3,656,360	34,451,688	2,841,126	23,116,383	5,384,607	56,839,852	5,384,607	55,554,096	3,400,419	32,721,648
$12,000 under $14,000	5,436,292	70,558,623	5,176,918	63,035,306	3,732,087	40,724,206	2,615,854	22,311,100	5,004,813	62,134,157	5,004,813	60,929,691	3,502,833	38,843,599
$14,000 under $16,000	4,864,963	72,920,443	4,678,932	70,558,495	3,678,164	45,617,250	2,392,669	24,941,246	4,521,396	65,031,082	4,521,396	68,100,399	3,462,369	43,375,951
$16,000 under $18,000	4,442,999	75,451,318	4,294,164	68,087,940	3,593,664	49,988,674	2,171,332	18,099,267	4,147,469	67,678,911	4,147,469	65,810,034	3,397,123	47,906,699
$18,000 under $20,000	4,275,616	81,182,792	4,170,100	74,902,311	3,655,825	56,575,113	2,197,996	18,327,197	4,050,584	73,467,661	4,050,584	72,459,147	3,490,374	54,376,446
$20,000 under $25,000	8,843,524	197,751,366	8,674,029	186,138,145	8,013,684	146,093,855	4,799,623	40,044,290	8,417,890	179,425,190	8,417,890	180,144,169	7,668,049	140,676,610
$25,000 under $30,000	6,196,288	169,289,733	6,080,935	156,769,094	5,805,727	123,665,555	3,806,094	33,103,539	5,917,444	152,930,939	5,917,444	151,250,187	5,579,860	118,735,706
$30,000 under $50,000	8,473,268	310,588,498	8,340,446	286,898,912	8,103,655	225,306,600	5,500,195	61,592,312	8,006,607	268,953,480	8,006,607	270,656,152	7,675,495	210,471,957
$50,000 under $100,000	1,782,130	115,915,864	1,743,482	99,229,235	1,684,412	86,973,578	831,891	12,255,657	1,568,730	81,222,805	1,568,730	85,025,439	1,473,524	73,624,416
$100,000 under $200,000	329,010	43,218,505	320,537	30,214,864	309,422	28,299,321	112,219	1,915,543	286,968	26,907,727	286,968	26,093,934	273,024	24,383,434
$200,000 under $500,000	72,229	20,365,748	69,852	11,004,790	67,598	10,453,760	21,825	551,030	63,198	10,259,394	63,198	9,837,689	60,886	9,354,710
$500,000 under $1,000,000	8,857	5,879,584	8,433	2,134,503	8,011	2,018,085	2,566	116,418	7,532	1,974,901	7,532	1,843,491	7,192	1,747,317
$1,000,000 or more	3,175	7,020,614	3,058	1,406,728	2,888	1,326,306	940	80,423	2,712	1,123,309	2,712	1,027,708	2,576	963,745
All returns, summary:														
Under $5,000	19,532,638	40,303,075	18,876,550	41,171,003	10,487,851	20,649,135	8,952,560	20,521,867	17,827,918	45,291,482	17,827,918	45,724,533	9,566,955	25,105,421
$5,000 under $10,000	18,632,103	138,324,738	17,225,575	121,749,359	10,331,724	67,718,803	8,599,385	54,030,556	16,487,238	118,253,231	16,487,238	117,602,611	9,539,842	64,155,026
$10,000 under $15,000	13,871,138	171,951,335	13,175,906	155,409,195	9,259,591	97,629,095	6,672,335	57,780,099	12,709,979	151,277,969	12,709,979	150,027,735	8,661,542	92,896,884
$15,000 under $20,000	11,085,773	193,329,152	10,742,247	178,742,928	9,056,509	129,727,835	5,546,642	49,015,093	10,398,890	173,873,693	10,398,890	172,825,632	8,591,576	124,327,459
$20,000 or more	25,708,481	870,029,911	25,240,772	773,796,271	23,995,397	624,137,060	15,075,353	149,659,211	24,271,081	722,797,745	24,271,081	725,878,769	22,740,606	579,957,893

Size of adjusted gross income	All returns—Continued								Returns with Form W-2, wage and tax statement—Continued					
	Salaries and wages from Form W-2—Continued		Income tax withheld from Form W-2						Social Security (FICA) taxes withheld					
	Reported for women		Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**43,317,220**	**325,616,596**	**78,967,565**	**198,417,508**	**56,872,225**	**152,357,561**	**41,040,052**	**46,059,947**	**69,462,288**	**49,770,691**	**48,270,842**	**36,041,339**	**34,489,525**	**13,729,352**
Under $2,000	3,491,097	4,603,009	6,622,894	898,372	3,459,239	544,648	3,214,705	353,724	6,017,197	489,525	3,125,053	271,686	2,945,500	217,839
$2,000 under $4,000	3,603,932	9,998,360	7,005,903	1,899,435	3,797,468	1,073,432	3,331,118	826,004	6,621,887	1,123,409	3,573,676	597,473	3,168,478	525,935
$4,000 under $6,000	3,192,709	13,880,675	6,152,398	3,062,836	3,389,291	1,760,734	2,972,839	1,302,103	5,755,945	1,608,280	3,190,685	870,571	2,761,214	737,709
$6,000 under $8,000	3,528,622	20,521,602	6,695,275	5,031,782	3,796,815	2,824,815	3,348,913	2,206,967	6,049,159	2,370,166	3,488,062	1,353,970	2,968,672	1,016,196
$8,000 under $10,000	3,211,377	25,063,051	5,992,804	6,686,596	3,458,325	3,519,391	3,070,790	3,167,205	5,239,461	2,585,612	3,106,584	1,490,366	2,638,464	1,095,246
$10,000 under $12,000	2,755,718	22,832,448	5,229,665	7,238,987	3,248,555	4,188,653	2,634,838	3,050,334	4,505,581	2,701,010	2,819,907	1,623,780	2,246,943	1,077,230
$12,000 under $14,000	2,542,622	22,086,093	4,891,526	8,332,190	3,375,753	5,189,830	2,421,230	3,142,360	4,150,875	2,883,007	2,882,395	1,900,097	2,010,084	982,910
$14,000 under $16,000	2,314,952	24,724,448	4,419,042	9,889,653	3,343,806	6,144,084	2,207,731	3,745,569	3,773,565	2,994,006	2,844,381	2,089,528	1,845,491	904,478
$16,000 under $18,000	2,090,638	17,903,334	4,086,085	9,763,127	3,304,294	7,077,942	1,977,196	2,685,185	3,439,656	3,067,348	2,736,770	2,279,327	1,624,812	788,021
$18,000 under $20,000	2,107,901	18,082,700	3,993,995	11,040,863	3,421,725	8,321,283	2,006,755	2,719,580	3,343,163	3,261,286	2,767,990	2,549,400	1,608,365	711,886
$20,000 under $25,000	4,619,285	39,467,559	8,330,381	28,796,474	7,546,573	22,888,888	4,401,623	5,907,586	7,075,743	7,883,434	5,997,909	6,281,966	3,542,663	1,601,469
$25,000 under $30,000	3,667,079	32,514,481	5,852,697	25,503,008	5,500,635	20,701,926	3,513,573	4,801,081	5,099,507	6,509,880	4,396,417	5,157,875	2,772,696	1,352,005
$30,000 under $50,000	5,307,451	60,184,195	7,878,939	50,048,070	7,527,242	40,528,957	5,130,709	9,519,113	6,750,329	9,736,886	5,841,127	7,449,407	3,739,586	2,287,479
$50,000 under $100,000	762,024	11,401,023	1,487,007	19,346,572	1,390,837	17,234,312	704,383	2,112,260	1,322,275	2,026,248	1,199,270	1,664,681	523,214	361,567
$100,000 under $200,000	99,964	1,710,500	263,213	7,078,640	248,712	6,718,504	85,620	360,136	253,679	410,549	239,169	355,782	76,299	54,768
$200,000 under $500,000	18,982	482,979	56,883	2,968,415	54,490	2,847,273	15,756	121,142	55,603	102,613	53,193	90,022	14,945	12,591
$500,000 under $1,000,000	2,114	96,175	6,565	547,114	6,272	522,119	1,689	24,995	6,430	12,945	6,134	11,423	1,568	1,521
$1,000,000 or more	753	63,963	2,293	285,374	2,193	270,771	584	14,603	2,233	4,487	2,120	3,983	531	504
All returns, summary:														
Under $5,000	8,656,245	20,619,112	16,618,034	4,058,996	8,886,074	2,344,275	7,984,519	1,714,721	15,425,343	2,301,861	8,217,214	1,235,347	7,459,480	1,066,514
$5,000 under $10,000	8,371,492	53,447,585	15,851,240	13,520,026	9,015,064	7,378,744	7,953,846	6,141,281	14,258,306	5,875,130	8,266,846	3,348,719	7,022,848	2,526,411
$10,000 under $15,000	6,473,626	57,130,851	12,391,256	20,351,461	8,324,345	12,384,574	6,176,440	7,966,887	10,603,014	7,084,692	7,160,929	4,572,565	5,192,608	2,512,127
$15,000 under $20,000	5,338,205	48,498,173	10,229,057	25,913,359	8,369,788	18,537,218	5,071,310	7,376,141	8,609,826	7,821,965	6,890,514	5,869,568	4,143,087	1,952,397
$20,000 or more	14,477,652	145,920,875	23,877,978	134,573,667	22,276,954	111,712,750	13,853,937	22,860,917	20,565,799	26,687,043	17,735,339	21,015,140	10,671,502	5,671,903

Footnote(s) at end of table.

Table 1 —Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns—Continued													
	Returns with Form W-2P, pension, annuity, and retirement pay statement													
	Pensions and annuities from the tax return		Pensions and annuities from Form W-2P						Income tax withheld from Form W-2P					
			Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**7,559,073**	**39,214,051**	**7,559,073**	**43,615,311**	**5,196,452**	**31,248,889**	**3,006,813**	**12,366,422**	**2,008,199**	**1,972,793**	**1,600,208**	**1,631,365**	**491,198**	**341,428**
Under $2,000	230,142	465,009	230,142	798,568	149,170	611,859	88,435	186,708	16,808	4,965	9,327	3,484	7,673	1,481
$2,000 under $4,000	434,529	793,222	434,529	1,149,693	250,441	759,010	198,468	390,684	21,864	2,978	11,504	1,000	*10,360	*1,978
$4,000 under $6,000	850,451	2,407,386	850,451	2,799,585	506,548	1,757,515	388,404	1,042,070	112,532	32,751	73,400	25,004	39,132	7,747
$6,000 under $8,000	966,340	3,648,981	966,340	4,031,163	642,256	2,695,488	401,567	1,335,675	199,082	84,896	131,328	59,169	71,503	25,727
$8,000 under $10,000	763,828	3,290,004	763,828	3,486,020	515,532	2,360,390	316,002	1,125,630	167,527	79,530	119,777	57,673	51,000	21,857
$10,000 under $12,000	625,905	3,150,787	625,905	3,451,656	406,609	2,232,794	275,738	1,218,862	165,528	98,791	129,036	73,204	43,674	25,587
$12,000 under $14,000	535,168	2,877,088	535,168	3,206,396	372,777	2,154,959	215,488	1,051,438	148,926	114,260	109,801	78,374	42,023	35,886
$14,000 under $16,000	432,966	2,639,700	432,966	2,877,238	316,478	2,024,748	167,224	852,491	152,305	133,182	118,554	87,908	42,400	45,274
$16,000 under $18,000	400,615	2,591,497	400,615	2,757,068	298,476	2,027,196	144,127	729,872	129,378	130,831	105,204	101,001	26,132	29,831
$18,000 under $20,000	325,747	1,981,954	325,747	2,215,388	234,846	1,591,188	131,556	624,200	108,323	113,445	93,202	93,938	26,032	19,507
$20,000 under $25,000	638,441	4,222,318	638,441	4,661,817	492,149	3,633,463	214,556	1,028,354	250,261	272,726	215,457	227,423	45,695	45,303
$25,000 under $30,000	455,685	3,447,450	455,685	3,722,485	336,246	2,845,003	157,012	877,482	199,122	252,133	178,020	231,897	32,869	20,236
$30,000 under $50,000	684,982	5,430,163	684,982	6,047,779	510,454	4,657,622	235,268	1,390,157	276,026	496,993	253,350	453,537	41,582	43,456
$50,000 under $100,000	174,115	1,762,597	174,115	1,881,679	134,213	1,487,020	58,843	394,659	54,634	134,064	47,509	117,952	9,709	16,112
$100,000 under $200,000	30,874	347,514	30,874	361,594	23,105	276,173	11,093	85,420	4,716	14,654	3,822	13,988	1,130	666
$200,000 under $500,000	7,712	117,741	7,712	124,267	5,950	101,709	2,522	22,558	982	4,531	768	3,773	247	757
$500,000 under $1,000,000	1,151	28,025	1,151	29,633	878	22,691	378	6,942	137	1,723	108	1,720	29	3
$1,000,000 or more	422	12,613	422	13,281	324	10,059	132	3,222	48	343	41	321	8	21
All returns, summary:														
Under $5,000	1,063,539	2,269,511	1,063,539	3,187,081	645,041	2,190,179	453,907	996,902	83,894	23,593	54,681	17,693	29,405	5,900
$5,000 under $10,000	2,181,751	8,335,092	2,181,751	9,077,949	1,418,906	5,994,083	938,969	3,083,866	433,919	181,526	290,655	128,636	150,263	52,890
$10,000 under $15,000	1,384,510	7,303,362	1,384,510	8,098,956	955,080	5,444,246	564,108	2,654,710	394,402	275,920	301,073	193,455	104,961	82,464
$15,000 under $20,000	935,891	5,937,664	935,891	6,408,790	674,106	4,586,639	370,025	1,822,152	310,058	314,589	254,724	240,969	75,300	73,620
$20,000 or more	1,993,382	15,368,422	1,993,382	16,842,535	1,503,319	13,033,742	679,804	3,808,794	785,926	1,177,166	699,075	1,050,612	131,269	126,554

Size of adjusted gross income	Joint returns													
			Earned income						Returns with Form W-2, wage and tax statement					
									Salaries and wages from the tax return		Salaries and wages from Form W-2			
			Total		Reported for men		Reported for women				Total		Reported for men	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**43,669,316**	**1,023,088,680**	**41,810,769**	**912,133,598**	**40,108,478**	**735,909,732**	**24,418,588**	**176,223,866**	**39,378,351**	**865,303,235**	**39,378,351**	**861,502,353**	**36,837,815**	**688,541,476**
Under $2,000	773,135	—6,090,276	705,936	—2,369,552	620,938	—2,781,727	265,188	412,175	435,498	2,112,975	435,498	2,192,677	317,465	1,555,461
$2,000 under $4,000	965,681	2,960,295	857,140	2,489,166	727,944	1,665,372	359,331	823,795	704,289	2,273,363	704,289	2,460,187	563,813	1,654,705
$4,000 under $6,000	1,452,413	7,365,472	1,266,559	5,722,395	1,080,261	4,105,494	561,378	1,616,901	1,063,267	5,047,352	1,063,267	5,152,844	845,443	3,603,165
$6,000 under $8,000	2,102,421	14,761,564	1,784,911	11,405,768	1,569,867	8,328,301	898,468	3,077,467	1,593,304	10,379,227	1,593,304	10,379,536	1,321,297	7,368,560
$8,000 under $10,000	2,294,752	20,669,655	2,036,424	16,821,936	1,835,352	12,697,236	1,001,638	4,124,700	1,857,214	15,584,098	1,857,214	15,623,184	1,593,337	11,570,792
$10,000 under $12,000	2,311,323	25,455,055	2,135,421	21,445,705	1,990,042	16,809,112	1,044,826	4,636,593	1,985,342	20,394,113	1,985,342	20,026,890	1,775,560	15,473,022
$12,000 under $14,000	2,609,884	33,957,129	2,464,032	29,564,899	2,327,197	23,180,290	1,307,858	6,384,609	2,334,093	28,593,888	2,334,093	27,909,655	2,125,292	21,607,893
$14,000 under $16,000	2,705,589	40,612,175	2,591,698	36,481,774	2,484,104	28,549,215	1,499,495	7,932,559	2,464,786	35,115,455	2,464,786	34,433,079	2,290,312	26,624,470
$16,000 under $18,000	2,841,831	48,342,701	2,754,600	43,335,592	2,667,703	34,826,956	1,557,729	8,508,636	2,641,853	42,765,232	2,641,853	41,481,884	2,497,462	33,073,331
$18,000 under $20,000	3,049,289	57,940,627	2,977,963	53,117,010	2,907,899	42,938,014	1,753,785	10,178,996	2,889,114	52,310,834	2,889,114	51,109,868	2,763,687	41,064,812
$20,000 under $25,000	7,152,510	160,301,366	7,030,606	148,140,213	6,903,798	120,039,704	4,266,086	28,100,509	6,817,504	146,143,526	6,817,504	142,970,988	6,587,840	115,246,447
$25,000 under $30,000	5,484,660	149,998,053	5,410,544	140,041,897	5,337,099	111,619,012	3,604,331	28,422,885	5,274,120	136,647,924	5,274,120	135,129,295	5,130,661	107,128,652
$30,000 under $50,000	7,892,983	289,667,393	7,798,980	270,507,352	7,697,644	212,137,162	5,364,740	58,370,189	7,513,700	253,708,584	7,513,700	255,861,632	7,304,755	198,531,354
$50,000 under $100,000	1,651,907	107,537,887	1,623,715	93,613,230	1,593,291	82,258,399	803,245	11,354,831	1,468,646	76,537,895	1,468,646	80,422,964	1,396,650	69,763,817
$100,000 under $200,000	304,483	40,000,832	297,994	28,383,078	292,228	26,729,491	106,870	1,653,588	268,011	25,326,374	268,011	24,570,367	258,360	23,065,027
$200,000 under $500,000	65,978	18,575,232	64,172	10,282,060	63,179	9,790,410	20,564	491,650	58,476	9,589,533	58,476	9,195,789	56,938	8,755,993
$500,000 under $1,000,000	7,749	5,135,528	7,437	1,906,153	7,320	1,821,433	2,261	84,720	6,756	1,785,523	6,756	1,669,274	6,608	1,590,741
$1,000,000 or more	2,728	5,897,994	2,637	1,244,924	2,612	1,195,859	795	49,064	2,378	987,341	2,378	912,241	2,335	863,236
All returns, summary:														
Under $5,000	2,376,869	—254,298	2,123,817	2,304,466	1,824,268	484,844	863,410	1,819,622	1,600,901	6,310,319	1,600,901	6,605,121	1,249,800	4,624,768
$5,000 under $10,000	5,211,533	39,921,008	4,527,153	31,765,246	4,010,094	23,529,831	2,222,593	8,235,415	4,052,671	29,086,696	4,052,671	29,203,307	3,391,555	21,127,915
$10,000 under $15,000	6,268,373	78,960,799	5,883,493	68,251,943	5,542,811	53,488,737	3,096,702	14,763,206	5,537,520	65,683,534	5,537,520	64,140,198	5,023,152	49,617,435
$15,000 under $20,000	7,249,543	127,346,888	7,040,221	115,693,036	6,834,134	92,814,850	4,066,991	22,878,186	6,777,668	113,495,987	6,777,668	110,821,178	6,429,161	88,226,093
$20,000 or more	22,562,998	777,114,284	22,236,085	694,118,906	21,897,171	565,591,471	14,168,892	128,527,436	21,409,591	650,726,698	21,409,591	650,732,548	20,744,147	524,945,266

Footnote(s) at end of table.

Table 1 —Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Non-joint returns—Continued													
	Returns with Form W-2P, pension, annuity, and retirement pay statement													
	Pensions and annuities from the tax return		Pensions and annuities from Form W-2P						Income tax withheld from Form W-2P					
			Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	**2,427,605**	**10,745,111**	**2,427,605**	**11,318,987**	**828,119**	**4,401,308**	**1,599,486**	**6,917,679**	**514,623**	**444,311**	**238,793**	**206,793**	**275,830**	**237,518**
Under $2,000	103,972	197,688	103,972	304,172	44,143	171,794	59,829	132,378	14,332	3,303	7,247	2,205	*7,085	*1,099
$2,000 under $4,000	208,531	387,506	208,531	492,304	60,776	188,806	147,755	303,497	*9,648	*1,946	*2,374	*378	*7,274	*1,568
$4,000 under $6,000	465,081	1,337,521	465,081	1,439,303	160,783	583,850	304,298	855,453	63,471	22,407	29,241	15,442	34,230	6,966
$6,000 under $8,000	416,971	1,607,876	416,971	1,649,574	150,134	693,136	266,837	956,438	98,215	48,453	45,674	27,534	52,541	20,919
$8,000 under $10,000	275,270	1,126,014	275,270	1,183,323	77,732	373,383	197,538	809,939	65,803	34,331	24,880	14,116	40,923	20,215
$10,000 under $12,000	232,595	1,166,798	232,595	1,241,725	67,352	359,075	165,243	882,650	46,052	34,854	17,733	14,099	28,319	20,755
$12,000 under $14,000	174,857	1,018,428	174,857	1,048,284	60,934	385,028	113,923	663,255	53,313	53,747	21,619	24,193	31,694	29,554
$14,000 under $16,000	120,100	760,214	120,100	782,969	45,270	326,107	74,830	456,862	36,479	43,914	16,231	10,554	20,248	33,359
$16,000 under $18,000	99,874	672,104	99,874	659,811	39,914	290,380	59,960	369,432	34,209	43,404	20,983	23,317	13,226	20,087
$18,000 under $20,000	68,011	390,703	68,011	427,502	26,096	179,137	41,915	248,365	15,286	16,942	10,450	9,412	*4,836	*7,530
$20,000 under $25,000	104,882	765,943	104,882	772,955	36,154	265,436	68,728	507,519	41,306	65,113	18,250	22,609	23,056	42,504
$25,000 under $30,000	67,255	518,347	67,255	533,655	24,001	217,685	43,254	315,970	18,441	23,096	12,199	10,316	6,242	12,780
$30,000 under $50,000	69,768	589,810	69,768	572,931	25,795	256,024	43,973	316,907	15,385	43,484	10,126	27,305	5,259	16,179
$50,000 under $100,000	16,063	146,980	16,063	150,098	7,088	78,737	8,975	71,361	2,505	7,967	1,660	4,764	*845	*3,203
$100,000 under $200,000	3,239	41,279	3,239	42,708	1,458	20,945	1,781	21,764	*132	*217	*94	*144	*38	*74
$200,000 under $500,000	911	12,653	911	12,795	406	9,502	505	3,293	*38	*754	*25	*29	**14	**726
$500,000 under $1,000,000	164	4,158	164	3,960	56	1,742	108	2,218	**8	**377	**7	**376	**	**
$1,000,000 or more	61	1,089	61	919	27	541	34	378	**	**	**	**	—	—
All returns, summary:														
Under $5,000	531,228	1,128,678	531,228	1,416,349	187,148	623,986	344,080	792,363	48,590	18,059	24,581	12,953	24,009	5,106
$5,000 under $10,000	938,597	3,527,927	938,597	3,652,326	306,420	1,386,983	632,177	2,265,342	202,879	92,382	84,835	46,722	118,044	45,660
$10,000 under $15,000	460,119	2,512,517	460,119	2,621,357	151,735	898,250	308,384	1,723,107	118,037	106,988	47,998	42,417	70,039	64,571
$15,000 under $20,000	235,318	1,495,730	235,318	1,538,934	87,831	641,477	147,487	897,457	67,302	85,872	39,018	39,158	28,284	46,714
$20,000 or more	262,343	2,080,259	262,343	2,090,020	94,985	850,611	167,358	1,239,409	77,815	141,009	42,361	65,543	35,454	75,466

*Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to total because of rounding.

Table 1.—Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns—Continued													
									Returns with Form W-2, wage and tax statement—Continued					
	Salaries and wages from Form W-2—Continued		Income tax withheld from Form W-2						Social Security (FICA) taxes withheld					
	Reported for women		Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**23,263,171**	**172,960,876**	**37,974,983**	**142,130,625**	**35,215,044**	**118,700,730**	**21,704,651**	**23,429,895**	**33,914,018**	**34,143,140**	**29,096,335**	**26,861,142**	**18,115,762**	**7,281,998**
Under $2,000	210,458	637,216	313,912	194,813	212,651	136,983	152,311	57,831	324,154	80,251	206,566	53,470	170,944	26,780
$2,000 under $4,000	322,955	805,482	585,145	169,437	456,674	108,843	251,154	60,593	575,049	109,572	425,341	70,640	269,975	38,932
$4,000 under $6,000	514,199	1,549,679	900,663	373,768	687,693	252,162	422,702	121,606	886,557	253,997	651,520	164,967	430,991	89,030
$6,000 under $8,000	842,947	3,010,976	1,436,989	830,507	1,167,962	593,058	719,480	237,448	1,384,893	510,968	1,087,548	366,535	704,920	144,433
$8,000 under $10,000	941,036	4,052,392	1,720,068	1,441,517	1,428,915	1,057,931	827,464	383,586	1,592,116	779,729	1,289,134	580,981	808,569	198,748
$10,000 under $12,000	981,312	4,553,869	1,879,221	1,983,627	1,644,975	1,548,506	887,974	435,121	1,708,651	973,716	1,423,117	746,263	846,803	227,453
$12,000 under $14,000	1,249,443	6,301,762	2,251,872	3,040,941	2,009,370	2,386,643	1,147,959	654,299	2,022,567	1,343,092	1,730,054	1,047,255	1,034,117	295,838
$14,000 under $16,000	1,430,399	7,808,609	2,391,107	4,096,780	2,193,542	3,232,469	1,330,060	864,311	2,156,593	1,656,914	1,877,755	1,285,629	1,195,145	371,285
$16,000 under $18,000	1,484,683	8,408,552	2,591,273	5,275,308	2,409,258	4,315,984	1,377,420	959,324	2,288,406	1,968,804	2,010,853	1,577,384	1,199,479	391,420
$18,000 under $20,000	1,673,118	10,045,056	2,839,914	6,905,403	2,698,614	5,724,222	1,575,785	1,181,181	2,507,815	2,389,260	2,201,506	1,934,968	1,339,501	454,292
$20,000 under $25,000	4,099,108	27,724,541	6,741,254	21,013,021	6,471,451	17,554,802	3,887,618	3,458,219	5,919,877	6,505,239	5,184,994	5,279,488	3,199,712	1,225,751
$25,000 under $30,000	3,472,954	28,000,643	5,217,342	21,905,039	5,053,843	18,104,088	3,325,010	3,800,951	4,625,583	5,884,010	4,039,893	4,679,495	2,655,296	1,204,515
$30,000 under $50,000	5,185,284	57,330,278	7,401,989	46,531,985	7,165,298	37,684,401	5,015,703	8,847,584	6,384,759	9,270,845	5,550,604	7,064,225	3,664,539	2,206,620
$50,000 under $100,000	738,814	10,659,147	1,396,569	18,174,513	1,320,156	16,245,199	684,626	1,929,314	1,240,021	1,917,059	1,133,870	1,574,916	506,360	342,143
$100,000 under $200,000	95,671	1,505,340	246,786	6,664,148	235,807	6,362,629	82,098	301,519	237,472	387,369	226,169	336,392	73,092	50,978
$200,000 under $500,000	18,208	439,796	52,900	2,784,526	51,078	2,676,617	15,185	107,909	51,710	96,396	49,861	84,429	14,384	11,967
$500,000 under $1,000,000	1,922	78,533	5,952	495,622	5,777	475,872	1,571	19,750	5,813	11,888	5,631	10,511	1,454	1,377
$1,000,000 or more	660	49,005	2,027	249,669	1,980	240,319	531	9,351	1,982	4,031	1,919	3,595	481	436
All returns, summary:														
Under $5,000	746,383	1,980,353	1,285,414	498,226	970,893	342,615	567,080	155,611	1,278,101	280,137	909,977	186,707	619,475	93,430
$5,000 under $10,000	2,085,212	8,075,392	3,671,363	2,511,816	2,983,002	1,806,363	1,806,031	705,453	3,484,668	1,454,380	2,750,132	1,049,886	1,765,924	404,494
$10,000 under $15,000	2,939,557	14,522,763	5,318,174	6,917,778	4,735,499	5,438,844	2,692,204	1,478,935	4,799,758	3,111,283	4,077,597	2,412,476	2,472,684	698,808
$15,000 under $20,000	3,879,398	22,595,086	6,635,213	14,384,280	6,220,260	11,768,981	3,626,994	2,615,300	5,884,274	5,220,502	5,165,688	4,179,023	3,142,361	1,041,479
$20,000 or more	13,612,621	125,787,283	21,064,819	117,818,524	20,305,390	99,343,928	13,012,342	18,474,597	18,467,217	24,076,837	16,192,941	19,033,051	10,115,318	5,043,787

Size of adjusted gross income	Joint returns—Continued													
			Returns with Form W-2P, pension, annuity, and retirement pay statement											
	Pensions and annuities from the tax return		Pensions and annuities from Form W-2P						Income tax withheld from Form W-2P					
			Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**5,131,468**	**28,468,941**	**5,131,468**	**32,296,324**	**4,368,333**	**26,847,581**	**1,407,327**	**5,448,743**	**1,493,576**	**1,528,482**	**1,361,415**	**1,424,572**	**215,368**	**103,910**
Under $2,000	126,170	267,322	126,170	494,396	105,027	440,065	28,606	54,331	2,476	1,662	2,080	1,280	588	382
$2,000 under $4,000	225,998	405,716	225,998	657,390	189,665	570,203	50,713	87,186	12,216	1,032	*9,130	*622	3,086	410
$4,000 under $6,000	385,370	1,069,864	385,370	1,360,282	345,765	1,173,666	84,106	186,617	49,061	10,343	44,159	9,562	4,902	781
$6,000 under $8,000	549,369	2,041,105	549,369	2,381,589	492,122	2,002,353	134,730	379,237	100,867	36,442	85,654	31,634	18,962	4,808
$8,000 under $10,000	488,558	2,163,990	488,558	2,302,698	437,800	1,987,007	118,464	315,691	101,724	45,199	94,897	43,556	10,077	1,643
$10,000 under $12,000	393,310	1,983,990	393,310	2,209,930	339,257	1,873,719	110,495	336,212	119,476	63,937	111,303	59,105	15,355	4,831
$12,000 under $14,000	360,311	1,858,660	360,311	2,158,112	311,843	1,769,930	101,565	388,182	95,613	60,512	88,182	54,181	10,329	6,332
$14,000 under $16,000	312,866	1,879,485	312,866	2,094,269	271,208	1,698,640	92,394	395,629	115,826	89,268	102,323	77,353	22,152	11,915
$16,000 under $18,000	300,741	1,919,393	300,741	2,097,257	258,562	1,736,816	84,167	360,440	95,169	87,427	84,221	77,684	12,906	9,743
$18,000 under $20,000	257,736	1,591,251	257,736	1,787,886	208,750	1,412,051	89,641	375,835	93,037	96,503	82,752	84,526	21,196	11,977
$20,000 under $25,000	533,559	3,456,375	533,559	3,888,862	455,995	3,368,027	145,828	520,835	208,955	207,613	197,207	204,814	22,639	2,799
$25,000 under $30,000	388,430	2,929,104	388,430	3,188,830	312,245	2,627,319	113,758	561,511	180,681	229,038	165,821	221,582	26,627	7,456
$30,000 under $50,000	615,214	4,840,352	615,214	5,474,848	484,659	4,401,599	191,295	1,073,250	260,641	453,508	243,224	426,231	36,323	27,277
$50,000 under $100,000	158,052	1,615,616	158,052	1,731,582	127,125	1,408,283	49,868	323,298	52,129	126,096	45,849	113,188	8,864	12,909
$100,000 under $200,000	27,635	306,235	27,635	318,885	21,647	255,229	9,312	63,657	4,584	14,436	3,728	13,844	1,092	592
$200,000 under $500,000	6,801	105,088	6,801	111,473	5,544	92,208	2,017	19,265	944	3,777	743	3,744	234	32
$500,000 under $1,000,000	987	23,867	987	25,673	822	20,949	270	4,724	130	1,366	102	1,364	28	2
$1,000,000 or more	361	11,525	361	12,362	297	9,518	98	2,844	47	323	40	302	8	21
All returns, summary:														
Under $5,000	532,311	1,140,833	532,311	1,770,731	457,893	1,566,193	109,827	204,538	35,304	5,533	30,100	4,739	5,396	794
$5,000 under $10,000	1,243,154	4,807,165	1,243,154	5,425,623	1,112,486	4,607,100	306,792	818,523	231,040	89,144	205,820	81,914	32,219	7,230
$10,000 under $15,000	924,391	4,790,845	924,391	5,477,598	803,345	4,545,995	255,724	931,603	276,365	168,932	253,075	151,039	34,922	17,893
$15,000 under $20,000	700,573	4,441,934	700,573	4,869,856	586,275	3,945,161	222,538	924,695	242,756	228,717	215,706	201,811	47,016	26,906
$20,000 or more	1,731,039	13,288,163	1,731,039	14,752,515	1,408,334	12,183,131	512,446	2,569,384	708,111	1,036,157	656,714	985,069	95,815	51,088

Footnote(s) at end of table.

Table 1 —Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Non-joint returns													
			Earned income						Returns with Form W-2, wage and tax statement					
			Total		Reported for men		Reported for women		Salaries and wages from the tax return		Salaries and wages from Form W-2			
											Total		Reported for men	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total	**45,160,817**	**390,849,531**	**43,450,281**	**358,735,158**	**23,022,594**	**203,952,197**	**20,427,687**	**154,782,961**	**42,316,755**	**346,190,885**	**42,316,755**	**350,556,928**	**22,262,706**	**197,901,207**
Under $2,000	7,031,161	6,047,660	6,952,283	7,559,549	3,584,734	3,758,649	3,367,549	3,800,899	6,704,749	7,632,902	6,704,749	8,485,985	3,424,110	4,520,192
$2,000 under $4,000	7,118,184	21,023,949	6,973,814	19,668,763	3,629,096	10,346,655	3,344,718	9,322,108	6,785,342	19,460,571	6,785,342	19,272,553	3,504,365	10,079,675
$4,000 under $6,000	6,010,241	30,037,394	5,624,505	26,251,786	2,894,141	13,718,151	2,730,364	12,533,635	5,472,804	26,603,372	5,472,804	25,675,644	2,794,294	13,344,649
$6,000 under $8,000	5,775,691	40,213,797	5,462,527	35,853,602	2,742,328	18,192,899	2,720,199	17,660,703	5,361,172	36,378,676	5,361,172	35,282,439	2,675,497	17,771,813
$8,000 under $10,000	4,641,062	41,638,303	4,438,026	39,516,950	2,134,914	18,336,909	2,303,112	21,180,040	4,337,517	38,072,176	4,337,517	38,802,097	2,067,176	17,791,437
$10,000 under $12,000	3,625,718	39,712,256	3,462,618	36,122,366	1,666,318	17,642,576	1,796,300	18,479,791	3,399,265	36,445,739	3,399,265	35,527,206	1,624,859	17,248,626
$12,000 under $14,000	2,826,408	36,601,494	2,712,886	33,470,407	1,404,890	17,543,916	1,307,996	15,926,491	2,670,720	33,540,269	2,670,720	33,020,036	1,377,541	17,235,706
$14,000 under $16,000	2,159,374	32,308,268	2,087,234	34,076,721	1,194,060	17,068,035	893,174	17,008,686	2,056,610	29,915,627	2,056,610	33,667,321	1,172,057	16,751,481
$16,000 under $18,000	1,601,168	27,108,616	1,539,564	24,752,349	925,961	15,161,718	613,603	9,590,631	1,505,616	24,913,679	1,505,616	24,328,150	899,661	14,833,368
$18,000 under $20,000	1,226,327	23,242,165	1,192,137	21,785,301	747,926	13,637,099	444,211	8,148,202	1,161,470	21,156,827	1,161,470	21,349,278	726,687	13,311,634
$20,000 under $25,000	1,691,014	37,450,001	1,643,423	37,997,932	1,109,886	26,054,151	533,537	11,943,781	1,600,386	33,281,665	1,600,386	37,173,181	1,080,209	25,430,163
$25,000 under $30,000	711,628	19,291,680	670,391	16,727,197	468,628	12,046,543	201,763	4,680,653	643,324	16,283,015	643,324	16,120,892	449,199	11,607,054
$30,000 under $50,000	580,285	20,921,105	541,466	16,391,560	406,011	13,169,438	135,455	3,222,123	492,907	15,244,896	492,907	14,794,521	370,740	11,940,603
$50,000 under $100,000	130,223	8,377,977	119,767	5,616,005	91,121	4,715,179	28,646	900,825	100,084	4,684,910	100,084	4,602,475	76,874	3,860,599
$100,000 under $200,000	24,527	3,217,672	22,543	1,831,786	17,194	1,569,831	5,349	261,955	18,957	1,581,353	18,957	1,523,567	14,664	1,318,407
$200,000 under $500,000	6,251	1,790,516	5,680	722,731	4,419	663,350	1,261	59,381	4,722	669,861	4,722	641,900	3,948	598,717
$500,000 under $1,000,000	1,108	744,056	996	228,350	691	196,651	305	31,699	776	189,379	776	174,218	584	156,576
$1,000,000 or more	447	1,122,620	421	161,805	276	130,446	145	31,358	334	135,969	334	115,467	241	100,509
All returns, summary:														
Under $5,000	17,155,769	40,557,374	16,752,733	38,866,537	8,663,583	20,164,291	8,089,150	18,702,245	16,227,017	38,981,163	16,227,017	39,119,412	8,317,155	20,480,653
$5,000 under $10,000	13,420,570	98,403,730	12,698,422	89,984,113	6,321,630	44,188,972	6,376,792	45,795,141	12,434,567	89,166,535	12,434,567	88,399,304	6,148,287	43,027,111
$10,000 under $15,000	7,602,765	92,990,537	7,292,413	87,157,251	3,716,780	44,140,359	3,575,633	43,016,893	7,172,459	85,594,435	7,172,459	85,887,537	3,638,390	43,279,449
$15,000 under $20,000	3,836,230	65,982,263	3,702,026	63,049,892	2,222,375	36,912,985	1,479,651	26,136,907	3,621,222	60,377,706	3,621,222	62,004,453	2,162,415	36,101,366
$20,000 or more	3,145,483	92,915,628	3,004,687	79,677,365	2,098,226	58,545,590	906,461	21,131,776	2,861,490	72,071,046	2,861,490	75,146,220	1,996,459	55,012,628

Size of adjusted gross income	Non-joint returns—Continued													
									Returns with Form W-2, wage and tax statement—Continued					
	Salaries and wages from Form W-2—Continued		Income tax withheld from Form W-2						Social Security (FICA) taxes withheld					
	Reported for women		Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	**20,054,049**	**152,655,720**	**40,992,582**	**56,286,883**	**21,657,181**	**33,656,831**	**19,335,401**	**22,630,052**	**35,548,270**	**15,627,552**	**19,174,507**	**9,180,197**	**16,373,763**	**6,447,355**
Under $2,000	3,280,639	3,965,793	6,308,982	703,559	3,246,588	407,666	3,062,394	295,893	5,693,043	409,274	2,918,487	218,215	2,774,556	191,059
$2,000 under $4,000	3,280,977	9,192,878	6,420,758	1,729,999	3,340,794	964,589	3,079,964	765,410	6,046,838	1,013,837	3,148,335	526,834	2,898,503	487,003
$4,000 under $6,000	2,678,510	12,330,995	5,251,735	2,689,069	2,701,598	1,508,571	2,550,137	1,180,497	4,869,388	1,354,282	2,539,165	705,604	2,330,223	648,679
$6,000 under $8,000	2,685,675	17,510,626	5,258,286	4,201,275	2,628,853	2,231,756	2,629,433	1,969,519	4,664,266	1,859,198	2,400,514	987,435	2,263,752	871,763
$8,000 under $10,000	2,270,341	21,010,660	4,272,736	5,245,078	2,029,410	2,461,459	2,243,326	2,783,619	3,647,345	1,805,883	1,817,450	909,385	1,829,895	896,497
$10,000 under $12,000	1,774,406	18,278,579	3,350,444	5,255,360	1,603,580	2,640,147	1,746,864	2,615,213	2,796,930	1,727,294	1,396,790	877,517	1,400,140	849,776
$12,000 under $14,000	1,293,179	15,784,331	2,639,654	5,291,249	1,366,383	2,803,188	1,273,271	2,488,061	2,128,308	1,539,915	1,152,341	852,842	975,967	687,072
$14,000 under $16,000	884,553	16,915,839	2,027,935	5,792,873	1,150,264	2,911,614	877,671	2,881,258	1,616,972	1,337,092	966,626	803,899	650,346	533,193
$16,000 under $18,000	605,955	9,494,782	1,494,812	4,487,820	895,036	2,761,958	599,776	1,725,862	1,151,250	1,098,545	725,917	701,943	425,333	396,601
$18,000 under $20,000	434,783	8,037,644	1,154,081	4,135,460	723,111	2,597,061	430,970	1,538,399	835,348	872,027	566,484	614,432	268,864	257,594
$20,000 under $25,000	520,177	11,743,018	1,589,127	7,783,453	1,075,122	5,334,087	514,005	2,449,367	1,155,866	1,378,195	812,915	1,002,478	342,951	375,717
$25,000 under $30,000	194,125	4,513,838	635,355	3,597,969	446,792	2,597,838	188,563	1,000,131	473,924	625,870	356,524	478,380	117,400	147,490
$30,000 under $50,000	122,167	2,853,917	476,950	3,516,086	361,944	2,844,556	115,006	671,530	365,570	466,041	290,523	385,182	75,047	80,859
$50,000 under $100,000	23,210	741,876	90,438	1,172,058	70,681	989,113	19,757	182,946	82,254	109,189	65,400	89,765	16,854	19,424
$100,000 under $200,000	4,293	205,160	16,427	414,492	12,905	355,874	3,522	58,617	16,207	23,180	13,000	19,390	3,207	3,790
$200,000 under $500,000	774	43,183	3,983	183,889	3,412	170,656	571	13,233	3,893	6,217	3,332	5,593	561	624
$500,000 under $1,000,000	192	17,642	613	51,492	495	46,247	118	5,245	617	1,057	503	913	114	144
$1,000,000 or more	93	14,959	266	35,704	213	30,452	53	5,252	251	457	201	388	50	68
All returns, summary:														
Under $5,000	7,909,862	18,638,759	15,332,620	3,560,770	7,915,181	2,001,660	7,417,439	1,559,110	14,147,242	2,021,723	7,307,237	1,048,640	6,840,005	973,084
$5,000 under $10,000	6,286,280	45,372,193	12,179,877	11,008,210	6,032,062	5,572,381	6,147,815	5,435,828	10,773,638	4,420,750	5,516,714	2,298,833	5,256,924	2,121,917
$10,000 under $15,000	3,534,069	42,608,088	7,073,082	13,433,682	3,588,846	6,945,730	3,484,236	6,487,952	5,803,256	3,973,409	3,083,332	2,160,090	2,719,924	1,813,320
$15,000 under $20,000	1,458,807	25,903,088	3,593,844	11,529,079	2,149,528	6,768,238	1,444,316	4,760,841	2,725,552	2,601,463	1,724,826	1,690,545	1,000,726	910,918
$20,000 or more	865,031	20,133,593	2,813,159	16,755,142	1,971,564	12,368,822	841,595	4,386,320	2,098,582	2,610,206	1,542,398	1,982,089	556,184	628,116

Footnote(s) at end of table.

Table 2.—Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with Form W-2			Non-joint returns filed by men								
				Total			With one Form W-2		With two Forms W-2		With three Forms W-2	
	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**81,695,106**	**152,490,240**	**1,212,059,280**	**22,262,706**	**38,409,123**	**197,901,207**	**13,067,299**	**131,363,097**	**5,380,624**	**41,854,680**	**2,168,623**	**14,268,989**
Under $2,000	7,140,247	12,019,265	10,678,662	3,424,110	5,867,119	4,520,192	1,960,210	2,212,063	888,159	1,198,851	345,101	607,717
$2,000 under $4,000	7,489,631	15,116,285	21,732,740	3,504,365	7,337,947	10,079,675	1,524,550	4,078,869	1,001,043	2,961,724	513,687	1,508,447
$4,000 under $6,000	6,536,071	12,885,214	30,828,488	2,794,294	5,578,543	13,344,649	1,309,335	6,128,210	770,168	3,614,323	387,737	1,960,700
$6,000 under $8,000	6,954,476	12,839,445	45,661,974	2,675,497	4,922,638	17,771,813	1,445,856	9,377,796	675,833	4,561,486	315,284	2,166,468
$8,000 under $10,000	6,194,731	10,942,496	54,425,280	2,067,176	3,601,520	17,791,437	1,150,779	9,756,737	529,533	4,604,511	235,567	2,054,467
$10,000 under $12,000	5,384,607	9,098,523	55,554,096	1,624,859	2,556,649	17,248,626	1,062,415	11,187,212	373,977	4,008,692	109,348	1,196,109
$12,000 under $14,000	5,004,813	8,710,312	60,929,691	1,377,541	2,034,107	17,235,706	958,674	11,897,268	296,490	3,794,993	80,035	996,343
$14,000 under $16,000	4,521,396	8,342,874	68,100,399	1,172,057	1,661,691	16,751,481	850,058	11,980,990	232,678	3,415,079	54,163	825,138
$16,000 under $18,000	4,147,469	7,494,726	65,810,034	899,661	1,246,474	14,833,368	660,645	10,761,383	178,026	3,086,193	40,634	663,595
$18,000 under $20,000	4,050,584	7,615,753	72,459,147	726,687	979,673	13,311,634	555,573	10,159,022	126,714	2,325,208	25,332	483,418
$20,000 under $25,000	8,417,890	16,236,169	180,144,169	1,080,209	1,414,650	25,430,163	858,535	20,634,795	174,277	3,768,828	25,530	572,033
$25,000 under $30,000	5,917,444	11,826,487	151,250,187	449,199	587,965	11,607,054	355,598	9,040,558	64,282	1,727,920	22,814	625,629
$30,000 under $50,000	8,006,607	16,010,807	270,656,152	370,740	491,208	11,940,603	296,485	9,528,158	57,160	1,832,686	10,182	354,866
$50,000 under $100,000	1,568,730	2,742,503	85,025,439	76,874	101,530	3,860,599	63,955	3,129,699	9,070	523,368	2,236	124,877
$100,000 under $200,000	286,968	473,335	26,093,934	14,664	19,777	1,318,407	11,310	988,869	2,287	235,797	758	68,297
$200,000 under $500,000	63,198	114,888	9,837,689	3,948	6,056	598,717	2,812	385,263	754	131,925	153	31,420
$500,000 under $1,000,000	7,532	15,418	1,843,491	584	1,097	156,576	364	80,026	117	33,447	46	18,362
$1,000,000 or more	2,712	5,740	1,027,708	241	479	100,509	145	36,179	56	29,650	16	11,104
All returns, summary:												
Under $5,000	17,827,918	33,528,855	45,724,533	8,317,155	16,045,533	20,480,653	4,105,432	8,777,634	2,285,353	5,837,395	1,050,093	3,007,072
$5,000 under $10,000	16,487,238	30,273,850	117,602,611	6,148,287	11,262,234	43,027,111	3,285,298	22,776,041	1,579,383	11,103,499	747,283	5,290,727
$10,000 under $15,000	12,709,979	22,031,240	150,027,735	3,638,390	5,487,868	43,279,449	2,472,000	29,243,888	805,764	9,695,473	226,033	2,729,491
$15,000 under $20,000	10,398,890	19,230,948	172,825,632	2,162,415	2,990,726	36,101,366	1,615,365	26,741,987	402,121	6,934,692	83,479	1,435,112
$20,000 or more	24,271,081	47,425,347	725,878,769	1,996,459	2,622,762	55,012,628	1,589,204	43,823,547	308,003	8,283,621	61,735	1,806,588

Size of adjusted gross income	Non-joint returns filed by men—Continued					Non-joint returns filed by women						
	With four Forms W-2		With five or more Forms W-2			Total			With one Form W-2		With two Forms W-2	
	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**906,531**	**5,584,088**	**739,639**	**4,448,583**	**4,830,352**	**20,054,049**	**31,880,429**	**152,655,720**	**12,810,693**	**110,167,496**	**4,440,619**	**27,899,613**
Under $2,000	134,899	300,162	95,741	555,692	201,399	3,280,639	5,424,487	3,965,793	1,953,460	2,015,013	797,896	1,064,253
$2,000 under $4,000	259,032	821,399	206,053	1,234,122	709,236	3,280,977	6,357,293	9,192,878	1,549,970	4,190,254	930,980	2,647,797
$4,000 under $6,000	180,304	914,444	146,750	844,445	726,972	2,678,510	4,988,508	12,330,995	1,391,618	6,166,139	710,245	3,322,737
$6,000 under $8,000	119,262	802,824	119,262	702,216	863,239	2,685,675	4,262,955	17,510,626	1,722,107	11,199,778	616,587	4,036,194
$8,000 under $10,000	88,664	801,206	62,633	330,318	574,516	2,270,341	3,341,032	21,010,660	1,554,116	14,919,834	472,485	4,050,380
$10,000 under $12,000	44,890	479,700	34,229	238,676	376,913	1,774,406	2,410,322	18,278,579	1,314,741	13,393,907	336,806	3,589,180
$12,000 under $14,000	21,017	263,506	21,325	158,280	283,595	1,293,179	1,701,313	15,784,331	999,508	12,059,161	209,643	2,656,030
$14,000 under $16,000	19,580	289,766	15,578	105,468	240,508	884,553	1,101,869	16,915,839	721,817	14,552,664	123,330	1,781,512
$16,000 under $18,000	11,826	197,778	8,530	60,571	124,420	605,955	746,448	9,494,782	493,614	7,672,186	88,462	1,429,164
$18,000 under $20,000	9,480	176,603	9,588	56,756	167,383	434,783	522,553	8,037,644	370,265	6,878,656	51,383	924,606
$20,000 under $25,000	9,806	212,151	12,061	91,747	242,355	520,177	625,557	11,743,018	433,809	9,901,205	70,812	1,478,011
$25,000 under $30,000	*3,705	*136,955	*2,800	*20,541	*75,992	194,125	218,150	4,513,838	173,148	3,957,232	19,642	535,219
$30,000 under $50,000	2,984	86,797	*3,929	*37,921	*138,096	122,167	144,296	2,853,917	108,059	2,453,613	9,615	242,163
$50,000 under $100,000	758	41,393	855	9,695	41,263	23,210	28,169	741,876	20,002	619,393	2,184	90,543
$100,000 under $200,000	*174	*13,019	135	923	12,425	4,293	5,882	205,160	3,669	152,593	386	34,968
$200,000 under $500,000	121	29,924	108	793	20,184	774	1,133	43,183	569	23,110	136	13,297
$500,000 under $1,000,000	22	9,225	35	273	15,517	192	309	17,642	149	6,469	17	3,138
$1,000,000 or more	7	7,238	17	146	16,338	93	153	14,959	72	6,289	10	420
All returns, summary:												
Under $5,000	495,749	1,588,077	380,528	2,236,120	1,270,474	7,909,862	14,340,812	18,638,759	4,157,386	8,709,531	2,114,335	5,314,604
$5,000 under $10,000	286,412	2,051,957	249,911	1,430,673	1,804,888	6,286,280	10,033,463	45,372,193	4,013,885	29,781,486	1,413,858	9,806,758
$10,000 under $15,000	71,570	835,394	63,023	439,961	775,204	3,534,069	4,687,272	42,608,088	2,694,959	32,761,899	611,603	7,163,920
$15,000 under $20,000	35,223	571,959	26,227	179,790	417,616	1,458,807	1,795,233	25,903,088	1,204,986	21,794,674	198,021	3,216,571
$20,000 or more	17,577	536,701	19,940	162,039	562,171	865,031	1,023,649	20,133,593	739,477	17,119,905	102,802	2,397,760

Footnote(s) at end of table.

Table 2.—Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Non-joint returns filed by women—Continued							Joint returns with Forms W-2 for husbands				
	With three Forms W-2		With four Forms W-2		With five or more Forms W-2			Total			With one Form W-2 for husbands	
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1,711,781**	**9,290,229**	**691,940**	**3,268,718**	**399,016**	**2,285,395**	**2,029,665**	**36,837,815**	**51,680,783**	**688,541,476**	**27,640,547**	**532,498,800**
Under $2,000	337,820	563,963	124,593	214,508	66,870	363,403	108,056	317,465	454,019	1,555,461	234,096	1,117,783
$2,000 under $4,000	461,175	1,326,976	214,759	638,690	124,093	702,802	389,161	563,813	958,334	1,654,705	361,829	1,020,859
$4,000 under $6,000	318,801	1,508,046	165,647	801,221	92,199	557,409	532,852	845,443	1,603,170	3,603,165	527,680	2,089,759
$6,000 under $8,000	197,493	1,316,140	83,876	518,359	65,612	379,691	440,155	1,321,297	2,368,115	7,368,560	823,498	4,306,037
$8,000 under $10,000	168,354	1,392,977	51,330	438,747	24,056	131,564	208,721	1,593,337	2,600,128	11,570,792	1,036,650	7,393,479
$10,000 under $12,000	87,377	933,757	23,182	249,007	12,300	67,110	112,728	1,775,560	2,731,567	15,473,022	1,214,955	10,622,267
$12,000 under $14,000	62,412	809,196	15,775	191,954	*5,841	*32,183	*67,990	2,125,292	3,199,511	21,607,893	1,464,749	14,687,479
$14,000 under $16,000	28,928	442,442	*6,776	*95,449	*3,702	*19,504	*43,773	2,290,312	3,517,139	26,624,470	1,553,743	18,145,450
$16,000 under $18,000	20,674	335,041	*2,849	*50,922	*356	*2,492	*7,470	2,497,462	3,541,103	33,073,331	1,845,599	24,450,136
$18,000 under $20,000	8,602	153,082	*1,721	*30,968	*2,812	*16,832	*50,333	2,763,687	3,845,732	41,064,812	2,053,615	30,858,127
$20,000 under $25,000	13,709	315,732	*1,326	*31,988	*521	*3,693	*16,083	6,587,840	8,917,230	115,246,447	5,041,942	88,319,716
$25,000 under $30,000	*1,148	*15,542	—	—	*187	*2,274	*5,845	5,130,661	6,609,875	107,128,652	4,081,214	83,782,337
$30,000 under $50,000	4,283	147,026	—	—	*210	*4,158	*11,115	7,304,755	9,154,318	198,531,354	5,990,719	163,338,152
$50,000 under $100,000	*864	*22,004	**99	**4,957	*63	*819	*5,237	1,396,650	1,744,955	69,763,817	1,159,025	57,657,791
$100,000 under $200,000	*83	*2,495	**	**	*153	*1,184	*14,844	258,360	334,865	23,065,027	205,129	17,624,660
$200,000 under $500,000	42	2,147	—	—	*27	*166	*4,629	56,938	85,133	8,755,993	40,252	5,802,515
$500,000 under $1,000,000	13	2,873	**7	**1,946	7	63	3,217	6,608	11,418	1,590,741	4,349	893,493
$1,000,000 or more	3	791	**	**	7	48	7,455	2,335	4,171	863,236	1,503	388,759
All returns, summary:												
Under $5,000	983,616	2,669,703	421,652	1,203,194	232,873	1,317,300	741,726	1,249,800	2,135,599	4,624,768	824,453	2,915,833
$5,000 under $10,000	500,027	3,438,399	218,553	1,408,331	139,957	817,569	937,219	3,391,555	5,848,167	21,127,915	2,159,300	13,012,085
$10,000 under $15,000	167,650	2,019,288	41,716	482,263	18,141	99,293	180,718	5,023,152	7,653,329	49,617,435	3,432,773	33,683,677
$15,000 under $20,000	40,343	654,229	8,587	136,038	*6,870	*38,828	*101,575	6,429,161	9,181,723	88,226,093	4,699,888	65,079,783
$20,000 or more	20,145	508,609	1,432	38,892	1,175	12,405	68,427	20,744,147	26,861,965	524,945,266	16,524,133	417,807,423

Size of adjusted gross income	Joint returns with Forms W-2 for husbands—Continued									Joint returns with Forms W-2 for wives		
	With two Forms W-2 for husbands		With three Forms W-2 for husbands		With four Forms W-2 for husbands		With five or more Forms W-2 for husbands			Total		
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**6,165,521**	**109,402,101**	**1,815,448**	**29,905,928**	**652,657**	**9,219,022**	**563,642**	**3,652,222**	**7,515,625**	**23,263,171**	**30,519,905**	**172,960,876**
Under $2,000	55,803	298,659	14,764	84,430	4,859	34,029	7,943	44,589	20,561	210,458	273,640	637,216
$2,000 under $4,000	112,194	351,610	44,382	116,372	19,863	75,532	25,545	159,519	90,332	322,955	462,711	805,482
$4,000 under $6,000	133,158	559,704	82,449	419,113	39,051	185,475	63,105	405,623	349,115	514,199	714,993	1,549,679
$6,000 under $8,000	246,675	1,487,695	113,388	710,012	62,640	375,732	75,096	460,543	489,083	842,947	1,285,737	3,010,976
$8,000 under $10,000	298,580	2,247,083	166,006	1,242,136	45,444	314,765	46,657	286,524	373,329	941,036	1,399,816	4,052,392
$10,000 under $12,000	338,055	2,861,647	122,604	1,102,869	62,425	554,218	37,521	222,990	332,021	981,312	1,399,985	4,553,869
$12,000 under $14,000	428,129	4,477,774	133,646	1,390,889	56,855	639,246	41,913	250,146	412,504	1,249,443	1,775,381	6,301,762
$14,000 under $16,000	458,906	5,307,630	161,876	1,813,093	68,103	769,725	47,684	287,544	588,572	1,430,399	2,062,175	7,808,609
$16,000 under $18,000	442,199	5,852,386	132,513	1,758,276	40,079	523,354	37,072	253,251	489,180	1,484,683	1,960,701	8,408,552
$18,000 under $20,000	500,063	7,261,293	128,571	1,860,109	49,890	670,845	31,548	206,718	414,437	1,673,118	2,267,795	10,045,056
$20,000 under $25,000	1,099,876	19,143,720	295,854	5,247,926	83,832	1,431,004	66,336	452,646	1,104,081	4,099,108	5,278,732	27,724,541
$25,000 under $30,000	793,489	16,324,390	168,431	5,176,117	56,782	1,213,070	30,745	209,262	632,738	3,472,954	4,410,497	28,000,643
$30,000 under $50,000	1,016,704	27,107,602	203,521	5,452,041	50,776	1,393,233	43,035	316,524	1,240,325	5,185,284	6,220,985	57,330,278
$50,000 under $100,000	188,284	9,511,649	35,079	1,798,678	8,020	439,983	6,242	72,045	355,715	738,814	867,849	10,659,147
$100,000 under $200,000	40,568	4,090,629	8,328	888,345	2,613	260,775	1,722	13,164	200,618	95,671	112,811	1,505,340
$200,000 under $500,000	11,036	1,912,954	3,422	604,070	1,124	218,227	1,104	8,047	218,227	18,208	22,566	439,796
$500,000 under $1,000,000	1,323	384,363	458	146,925	210	70,290	268	2,209	95,670	1,922	2,594	78,533
$1,000,000 or more	479	221,312	156	94,528	91	49,520	106	878	109,117	660	937	49,005
All returns, summary:												
Under $5,000	230,819	901,847	90,735	336,756	39,145	173,854	64,648	420,723	296,478	746,383	1,006,911	1,980,353
$5,000 under $10,000	615,591	4,042,905	330,254	2,235,306	132,712	811,679	153,698	936,075	1,025,941	2,085,212	3,129,986	8,075,392
$10,000 under $15,000	995,560	9,927,088	344,169	3,443,168	154,645	1,605,627	96,005	578,349	957,875	2,939,557	4,202,771	14,522,763
$15,000 under $20,000	1,171,792	15,833,643	335,041	4,482,067	122,707	1,551,760	99,733	642,300	1,278,840	3,879,398	5,263,266	22,595,086
$20,000 or more	3,151,759	78,696,618	715,249	19,408,630	203,448	5,076,102	149,558	1,074,775	3,956,492	13,612,621	16,916,971	125,787,283

Footnote(s) at end of table.

Table 2 —Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns with Forms W-2 for wives—Continued										
	With one Form W-2 for wives		With two Forms W-2 for wives		With three Forms W-2 for wives		With four Forms W-2 for wives		With five or more Forms W-2 for wives		
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**18,078,053**	**141,086,341**	**3,830,989**	**23,986,776**	**959,228**	**5,678,436**	**258,658**	**1,375,819**	**136,243**	**867,558**	**833,503**
Under $2,000	166,247	484,714	31,891	119,285	9,770	26,406	*588	*3,468	*1,962	*11,949	*3,343
$2,000 under $4,000	232,674	605,622	59,003	158,013	22,312	23,829	*4,233	*6,570	*4,733	*28,163	*11,449
$4,000 under $6,000	389,788	1,088,221	79,699	286,695	28,142	111,349	12,037	45,354	*4,533	*33,233	*18,060
$6,000 under $8,000	591,277	2,152,108	146,311	476,390	62,905	203,635	26,663	102,211	15,791	106,471	76,632
$8,000 under $10,000	640,667	2,919,521	204,971	751,648	56,522	232,872	25,598	92,101	*13,278	*77,249	*56,250
$10,000 under $12,000	687,372	3,235,717	217,357	931,872	56,572	289,736	11,066	51,138	8,945	63,919	45,406
$12,000 under $14,000	893,490	4,762,369	247,198	1,060,530	70,772	284,196	23,629	100,912	14,354	80,663	93,754
$14,000 under $16,000	1,019,202	5,712,752	280,609	1,438,755	84,282	413,615	28,414	149,529	17,892	115,253	93,957
$16,000 under $18,000	1,126,763	6,638,606	272,069	1,329,434	69,307	367,746	12,549	47,575	*3,995	*31,683	*25,191
$18,000 under $20,000	1,248,790	7,735,991	299,672	1,630,912	93,817	535,083	18,591	80,385	12,248	63,846	62,685
$20,000 under $25,000	3,179,009	21,895,413	729,023	4,683,768	147,431	890,514	33,951	183,735	9,694	63,580	71,111
$25,000 under $30,000	2,769,018	22,914,736	544,199	3,902,249	110,462	868,170	32,291	222,146	16,984	92,531	93,343
$30,000 under $50,000	4,395,524	49,930,075	621,734	5,807,165	133,289	1,242,565	25,337	229,031	9,400	80,778	121,442
$50,000 under $100,000	637,227	9,300,429	84,786	1,148,885	11,917	139,482	3,287	41,796	1,597	12,151	28,555
$100,000 under $200,000	83,259	1,280,383	10,325	186,764	1,209	18,806	269	3,927	609	4,199	15,459
$200,000 under $500,000	15,619	349,284	1,862	58,562	433	19,153	123	3,526	171	1,432	9,271
$500,000 under $1,000,000	1,580	53,055	219	12,180	63	5,139	24	3,067	36	291	5,093
$1,000,000 or more	547	27,345	61	3,670	23	6,140	8	9,349	21	167	2,501
All returns, summary:											
Under $5,000	568,439	1,477,864	122,598	374,248	42,105	98,103	6,146	13,552	7,095	42,377	16,587
$5,000 under $10,000	1,452,214	5,772,323	399,277	1,417,781	137,546	499,988	62,973	236,152	33,202	214,688	149,148
$10,000 under $15,000	2,078,593	10,711,229	607,952	2,600,297	171,181	792,903	49,773	224,256	32,058	195,639	194,077
$15,000 under $20,000	2,897,024	17,374,207	708,953	3,791,206	203,569	1,097,474	44,476	205,283	25,376	159,725	126,916
$20,000 or more	11,081,783	105,750,719	1,992,209	15,803,244	404,827	3,189,968	95,290	696,577	38,512	255,129	346,775

*Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to total because of rounding.

Table 3.—Joint Returns with Salaries and Wages on Form W-2: Number of Returns by Size of Husband's and by Size of Wife's Salaries and Wages

Size of husband's salaries and wages	Number of returns by size of wife's salaries and wages								
	Number of returns	No salaries or wages	$1 under $1,000	$1,000 under $2,000	$2,000 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $6,000	$6,000 under $7,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**39,378,351**	**16,115,180**	**2,751,696**	**1,910,690**	**1,750,293**	**1,585,160**	**1,483,048**	**1,527,301**	**1,707,799**
No salaries or wages	2,540,536	—	245,291	166,329	188,793	143,844	150,461	174,979	189,359
$1 under $1,000	1,204,137	540,235	84,291	47,646	44,536	52,410	42,949	46,593	50,112
$1,000 under $2,000	789,729	349,942	65,902	50,048	39,638	29,854	25,047	27,288	39,035
$2,000 under $3,000	723,669	326,563	55,821	51,360	30,099	39,827	26,357	29,841	26,201
$3,000 under $4,000	805,404	390,189	55,675	44,475	33,562	32,747	33,756	13,669	21,420
$4,000 under $5,000	817,481	372,119	78,132	37,919	32,391	35,155	29,887	42,376	36,728
$5,000 under $6,000	666,354	258,588	77,688	42,855	22,655	28,722	18,326	31,965	33,221
$6,000 under $7,000	901,030	362,074	85,783	49,340	53,430	45,027	30,280	47,780	52,497
$7,000 under $8,000	1,039,831	432,063	90,789	58,506	51,313	42,813	44,489	51,392	60,061
$8,000 under $9,000	1,056,233	433,402	72,985	65,338	59,343	60,513	49,317	45,905	61,442
$9,000 under $10,000	1,212,712	464,594	93,711	62,919	53,332	56,626	41,998	55,197	86,514
$10,000 under $15,000	7,110,922	2,641,238	463,068	337,130	295,655	286,596	315,706	326,994	376,643
$15,000 under $20,000	7,480,142	2,979,979	461,887	335,546	348,207	317,996	255,025	261,468	295,756
$20,000 under $50,000	12,100,462	5,926,227	778,470	534,511	475,046	393,564	404,665	358,408	365,115
$50,000 under $100,000	738,112	501,454	35,453	22,344	18,941	17,123	12,407	10,775	10,763
$100,000 or more	191,597	136,513	6,750	4,424	3,352	2,343	2,378	2,671	2,932

Size of husband's salaries and wages	Number of returns by size of wife's salaries and wages—Continued							
	$7,000 under $8,000	$8,000 under $9,000	$9,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	**1,523,105**	**1,413,108**	**1,258,210**	**4,157,052**	**1,511,359**	**663,639**	**14,393**	**6,318**
No salaries or wages	162,903	144,144	142,379	494,021	211,209	121,803	3,995	1,026
$1 under $1,000	40,140	29,826	35,941	100,698	54,445	33,806	213	296
$1,000 under $2,000	26,292	22,255	17,909	60,118	17,568	18,492	303	*38
$2,000 under $3,000	19,114	19,201	16,218	49,980	21,670	11,228	*172	*17
$3,000 under $4,000	28,727	21,402	18,283	73,889	24,073	13,421	*48	*68
$4,000 under $5,000	33,173	21,895	14,392	52,576	18,706	11,925	*30	*77
$5,000 under $6,000	29,808	40,065	12,373	46,677	11,323	10,644	*49	*1,395
$6,000 under $7,000	48,117	16,794	21,569	60,009	19,509	8,754	*51	†
$7,000 under $8,000	49,483	24,427	30,804	72,850	23,418	7,271	*150	†
$8,000 under $9,000	40,457	37,958	34,438	70,492	17,589	6,834	*191	*29
$9,000 under $10,000	61,566	51,322	42,210	111,266	23,731	7,659	*67	—
$10,000 under $15,000	359,838	360,537	289,348	786,443	207,964	62,718	908	136
$15,000 under $20,000	299,256	277,215	259,206	970,641	323,753	92,684	734	789
$20,000 under $50,000	312,916	334,697	312,771	1,161,920	512,411	226,108	2,592	1,041
$50,000 under $100,000	8,969	9,305	8,792	37,676	18,914	22,090	2,895	211
$100,000 or more	2,346	2,065	1,577	7,796	5,076	8,202	1,995	1,177

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate total.
NOTE: Detail may not add to total because of rounding.

Table 4.—Joint Returns with Earned Income: Number of Returns by Size of Husband's and by Size of Wife's Earned Income

Size of Husband's earned income	Number of returns by size of wife's earned income								
	Number of returns	No earned income	$1 under $1,000	$1,000 under $2,000	$2,000 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $6,000	$6,000 under $7,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**41,204,874**	**17,333,155**	**2,865,875**	**1,986,344**	**1,823,506**	**1,641,049**	**1,542,193**	**1,575,094**	**1,727,214**
No earned income	1,895,187	—	161,059	113,797	144,950	109,013	110,535	132,719	142,679
$1 under $1,000	1,031,233	475,750	71,866	33,364	34,827	48,231	38,187	43,751	42,883
$1,000 under $2,000	836,912	378,212	64,547	49,957	41,621	30,074	26,874	33,164	42,821
$2,000 under $3,000	835,242	395,114	55,717	55,273	33,837	39,013	28,661	29,664	30,864
$3,000 under $4,000	896,804	435,300	58,701	49,422	34,387	41,670	36,810	16,572	25,548
$4,000 under $5,000	973,381	459,144	67,411	40,807	31,693	37,403	36,866	44,607	43,700
$5,000 under $6,000	815,468	331,887	88,507	49,140	25,613	32,284	22,720	41,526	37,646
$6,000 under $7,000	1,033,911	425,303	95,293	55,641	61,110	47,516	37,086	53,826	56,704
$7,000 under $8,000	1,172,569	500,885	95,178	63,143	60,636	43,239	47,101	56,455	64,095
$8,000 under $9,000	1,170,370	486,251	84,074	66,062	65,315	66,113	51,812	51,437	61,936
$9,000 under $10,000	1,309,758	514,349	102,400	67,280	56,434	60,551	43,931	60,646	89,618
$10,000 under $15,000	7,590,135	2,849,853	510,202	356,664	324,654	311,555	341,395	342,620	389,368
$15,000 under $20,000	7,761,044	3,069,369	494,824	370,992	367,841	329,882	270,609	274,782	300,281
$20,000 under $50,000	12,739,158	6,223,823	844,944	580,698	512,604	420,210	431,525	376,503	383,586
$50,000 under $100,000	920,021	628,059	43,631	29,112	24,098	21,425	15,025	13,829	12,181
$100,000 or more	223,681	159,856	7,521	4,992	3,886	2,870	3,056	2,993	3,304

Size of Husband's earned income	Number of returns by size of wife's earned income—Continued							
	$7,000 under $8,000	$8,000 under $9,000	$9,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	**1,549,875**	**1,432,047**	**1,272,325**	**4,199,189**	**1,529,777**	**700,693**	**19,289**	**7,249**
No earned income	120,880	108,435	103,197	368,401	162,490	109,933	5,670	1,429
$1 under $1,000	33,093	18,629	29,617	82,473	44,602	33,449	257	254
$1,000 under $2,000	26,893	19,274	16,017	69,809	19,314	18,025	*303	*7
$2,000 under $3,000	25,247	22,880	17,923	60,217	27,579	13,105	*133	*15
$3,000 under $4,000	32,075	24,152	23,290	80,186	23,015	15,473	*100	*103
$4,000 under $5,000	40,266	25,439	18,715	65,423	28,448	13,111	*270	*78
$5,000 under $6,000	31,701	45,983	15,827	62,963	15,508	12,759	*10	*1,394
$6,000 under $7,000	52,662	23,595	25,402	63,873	23,164	12,636	*85	*15
$7,000 under $8,000	55,678	32,176	33,535	85,072	26,110	9,129	*115	*22
$8,000 under $9,000	45,871	44,168	38,527	77,575	22,275	8,705	*220	*29
$9,000 under $10,000	63,883	50,144	43,538	117,766	28,728	10,320	*148	*22
$10,000 under $15,000	372,040	368,905	305,499	820,209	224,558	71,149	1,282	182
$15,000 under $20,000	309,775	282,598	269,733	993,510	330,117	94,826	1,082	823
$20,000 under $50,000	325,752	352,557	319,129	1,196,257	524,677	242,094	3,601	1,198
$50,000 under $100,000	11,060	10,770	10,516	45,848	23,458	26,829	3,814	366
$100,000 or more	2,999	2,342	1,860	9,607	5,734	9,150	2,199	1,312

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 5 .—Joint Returns: Husband's Wages as a Percent of Total Form W-2 Wages, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All joint returns				Returns with age exemptions			
	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes								
Joint returns, total	**44,855,141**	**1,048,174,783**	**861,502,353**	**161,081,195**	**4,933,570**	**88,903,440**	**26,872,865**	**15,419,495**
Joint returns with salaries and wages from Form W-2, total	39,378,351	950,367,569	861,502,353	145,269,565	2,402,951	48,201,257	26,872,865	9,197,981
Husband's wages as a percent of total Form W-2 wages:								
Zero	2,540,536	41,051,808	21,818,775	5,180,431	680,083	9,116,107	5,055,394	1,057,862
Under 10 percent	529,987	10,112,135	8,492,329	1,291,074	54,859	1,064,163	675,210	153,821
10 under 25 percent	605,852	10,709,304	8,215,812	1,292,610	56,953	945,418	686,041	125,757
25 under 50 percent	2,314,498	51,608,102	48,046,257	7,113,568	115,104	1,996,276	1,468,518	269,154
50 under 75 percent	8,712,055	230,953,047	226,801,303	34,562,235	128,888	3,415,627	2,494,023	674,754
75 under 95 percent	6,395,211	164,381,578	157,647,710	24,868,697	89,750	2,776,013	1,965,982	686,812
95 under 100 percent	2,165,032	56,778,288	61,639,825	9,076,759	34,061	1,273,031	792,449	383,312
100 percent	16,115,180	384,773,307	328,840,342	61,884,191	1,243,253	27,614,622	13,735,247	5,846,510
Under $5,000								
Joint returns, total	**2,564,514**	**—593,249**	**6,605,121**	**70,072**	**764,839**	**1,615,290**	**1,051,446**	**10,365**
Joint returns with salaries and wages from Form W-2, total	1,600,901	940,163	6,605,121	42,332	358,386	906,048	1,051,446	2,848
Husband's wages as a percent of total Form W-2 wages:								
Zero	351,101	277,160	1,181,099	1,667	116,916	344,560	380,977	100
Under 10 percent	32,059	—31,894	160,172	190	1,717	—1,593	12,573	()
10 under 25 percent	41,375	56,354	173,292	31	7,243	21,080	17,878	()
25 under 50 percent	70,573	68,597	342,629	206	4,403	14,051	28,436	()
50 under 75 percent	95,221	77,074	553,875	2,203	7,324	1,250	36,130	316
75 under 95 percent	109,665	66,325	660,937	3,411	10,941	22,669	31,300	101
95 under 100 percent	46,389	14,768	323,874	2,284	3,281	8,651	13,844	()
100 percent	854,518	411,778	3,209,243	32,341	206,561	495,381	530,308	2,331
$5,000 under $10,000								
Joint returns, total	**5,477,986**	**41,906,155**	**29,203,307**	**728,534**	**1,478,557**	**11,008,181**	**3,090,121**	**154,236**
Joint returns with salaries and wages from Form W-2, total	4,052,671	31,261,151	29,203,307	564,324	638,836	4,699,371	3,090,121	70,508
Husband's wages as a percent of total Form W-2 wages:								
Zero	661,116	4,949,049	3,881,730	91,448	229,197	1,690,872	1,176,596	27,873
Under 10 percent	110,276	826,878	803,649	12,312	14,342	102,544	81,356	878
10 under 25 percent	119,117	947,786	928,727	24,948	15,223	117,657	106,661	2,267
25 under 50 percent	227,887	1,752,597	1,778,889	35,139	25,636	188,594	148,915	3,791
50 under 75 percent	338,147	2,688,605	2,829,759	58,195	19,364	146,901	133,258	3,016
75 under 95 percent	436,698	3,419,077	3,660,811	69,486	18,111	129,191	103,954	1,590
95 under 100 percent	191,971	1,498,473	1,545,416	24,630	10,041	71,925	56,222	1,123
100 percent	1,967,459	15,178,687	13,774,326	248,165	306,922	2,251,686	1,283,158	29,972
$10,000 under $15,000								
Joint returns, total	**6,466,232**	**81,411,705**	**64,140,198**	**5,183,258**	**921,483**	**11,348,643**	**3,391,045**	**684,440**
Joint returns with salaries and wages from Form W-2, total	5,537,520	69,958,333	64,140,198	4,553,289	441,413	5,437,263	3,391,045	349,582
Husband's wages as a percent of total Form W-2 wages:								
Zero	514,368	6,428,006	4,365,998	410,774	142,548	1,762,452	1,127,780	116,105
Under 10 percent	102,179	1,274,966	1,005,090	80,844	10,418	123,728	97,590	7,699
10 under 25 percent	129,054	1,639,257	1,411,993	115,030	8,452	107,145	83,105	6,730
25 under 50 percent	397,659	5,063,425	4,889,931	365,736	34,047	430,857	340,755	30,650
50 under 75 percent	736,643	9,478,041	9,696,731	665,327	17,081	207,484	150,941	12,611
75 under 95 percent	766,767	9,758,941	9,810,000	641,361	8,311	102,537	87,461	5,937
95 under 100 percent	292,887	3,768,837	3,733,314	249,850	3,664	45,938	34,284	3,247
100 percent	2,597,963	32,546,860	29,227,141	2,024,367	216,892	2,657,123	1,469,129	166,604
$15,000 or more								
Joint returns, total	**30,346,409**	**925,450,171**	**761,553,727**	**155,099,330**	**1,768,691**	**64,931,325**	**19,340,253**	**14,570,454**
Joint returns with salaries and wages from Form W-2, total	28,187,259	848,207,922	761,553,727	140,109,621	964,316	37,158,574	19,340,253	8,775,042
Husband's wages as a percent of total Form W-2 wages:								
Zero	1,013,951	29,397,593	12,389,948	4,676,542	191,422	5,318,222	2,370,041	913,783
Under 10 percent	285,473	8,042,185	6,523,418	1,197,728	28,382	839,484	483,692	145,244
10 under 25 percent	316,306	8,065,907	5,701,799	1,152,600	26,035	699,537	478,396	116,760
25 under 50 percent	1,618,379	44,723,483	41,034,808	6,712,487	51,018	1,362,774	950,412	234,713
50 under 75 percent	7,542,044	218,709,327	213,720,938	33,836,510	85,119	3,059,992	2,173,693	658,812
75 under 95 percent	5,082,081	151,137,235	143,515,962	24,154,439	52,387	2,521,616	1,743,267	679,184
95 under 100 percent	1,633,785	51,496,211	56,037,221	8,799,996	17,075	1,146,517	688,100	378,943
100 percent	10,695,240	336,635,981	282,629,632	59,579,318	512,878	22,210,432	10,452,652	5,647,603

()Less than 500.
NOTE: Detail may not add to total because of rounding.

Table 6 .—Joint Returns: Husbands's Earned Income as a Percent of Total Earned Income by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All joint returns				Returns with age exemptions			
	Number of returns	Adjusted gross income less deficit	Earned income	Total income tax	Number of returns	Adjusted gross income less deficit	Earned income	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes								
Joint returns, total	**44,855,141**	**1,048,174,783**	**912,133,598**	**161,081,195**	**4,933,570**	**88,903,440**	**31,475,587**	**15,419,495**
Joint returns with positive earned income, total	41,204,874	992,802,011	918,649,501	151,397,088	2,811,132	56,256,102	32,337,381	10,589,288
Husband's earned income as a percent of total earned income								
Zero	1,670,427	23,679,628	14,833,408	2,777,793	633,043	8,017,236	4,690,843	846,717
Under 10 percent	675,421	11,241,520	9,784,241	1,327,232	94,244	1,591,709	995,410	217,411
10 under 25 percent	684,776	11,653,504	9,715,490	1,382,557	68,374	1,213,171	896,575	169,448
25 under 50 percent	2,569,302	56,615,771	53,254,089	7,667,111	146,962	2,516,867	1,840,913	329,188
50 under 75 percent	9,061,204	239,095,471	234,863,720	35,634,454	158,165	3,961,525	2,846,215	770,276
75 under 95 percent	6,878,943	177,641,178	170,931,756	26,871,426	113,027	3,444,510	2,459,371	812,484
95 under 100 percent	2,351,987	62,546,444	68,186,662	10,099,506	41,548	1,603,959	1,035,229	476,277
100 percent	17,332,814	410,328,495	357,080,134	65,637,009	1,555,769	33,907,125	17,572,824	6,967,486
Under $5,000								
Joint returns, total	**2,564,514**	**—593,249**	**2,304,466**	**70,072**	**764,839**	**1,615,290**	**797,857**	**10,365**
Joint returns with positive earned income, total	1,785,856	3,092,685	6,889,353	31,645	443,218	1,248,023	1,185,029	2,060
Husband's earned income as a percent of total earned income								
Zero	283,943	743,341	848,568	458	114,232	373,884	351,225	15
Under 10 percent	66,960	126,648	225,285	343	10,549	23,691	24,139	5
10 under 25 percent	40,532	99,528	179,318	31	6,904	22,288	24,643	()
25 under 50 percent	69,529	175,656	307,970	70	7,014	25,258	31,703	()
50 under 75 percent	110,173	153,501	597,954	607	13,930	17,750	44,407	3
75 under 95 percent	115,558	144,938	636,037	4,069	12,835	38,484	37,512	()
95 under 100 percent	47,434	8,209	325,189	2,447	3,226	1,242	13,971	151
100 percent	1,051,727	1,640,864	3,769,031	23,619	274,528	745,425	657,429	1,886
$5,000 under $10,000								
Joint returns, total	**5,477,986**	**41,906,155**	**31,765,246**	**728,534**	**1,478,557**	**11,008,181**	**3,436,351**	**154,236**
Joint returns with positive earned income, total	4,454,346	34,251,175	32,021,187	603,390	749,680	5,504,446	3,506,446	80,671
Husband's earned income as a percent of total earned income								
Zero	513,422	3,826,286	3,028,011	76,776	220,944	1,618,478	1,120,743	25,961
Under 10 percent	179,937	1,339,224	1,221,579	18,769	27,785	204,124	152,170	2,462
10 under 25 percent	137,199	1,090,915	1,145,616	27,972	16,744	129,062	119,016	2,522
25 under 50 percent	264,908	2,052,467	2,106,224	40,475	34,931	264,293	201,145	5,445
50 under 75 percent	376,578	2,982,561	3,105,668	61,907	24,271	182,600	156,640	2,959
75 under 95 percent	481,270	3,756,402	3,975,398	74,019	21,450	153,110	112,535	1,710
95 under 100 percent	206,424	1,610,915	1,672,081	24,850	11,171	81,055	62,723	1,278
100 percent	2,294,608	17,592,406	15,766,610	278,622	392,384	2,871,722	1,581,475	38,333
$10,000 under $15,000								
Joint returns, total	**6,466,232**	**81,411,705**	**68,251,943**	**5,183,258**	**921,483**	**11,348,643**	**3,641,898**	**684,440**
Joint returns with positive earned income, total	5,829,715	73,588,177	68,447,392	4,725,410	485,623	5,981,267	3,715,244	381,394
Husband's earned income as a percent of total earned income								
Zero	338,107	4,206,600	3,115,816	292,021	133,788	1,652,029	1,061,808	108,997
Under 10 percent	136,986	1,710,336	1,391,559	106,082	18,566	228,766	162,562	13,913
10 under 25 percent	143,753	1,829,342	1,655,282	125,100	10,894	135,270	99,368	8,741
25 under 50 percent	468,025	5,948,414	5,802,838	416,461	41,253	518,948	407,337	36,183
50 under 75 percent	790,778	10,162,807	10,270,774	701,834	21,962	264,688	191,894	16,197
75 under 95 percent	830,704	10,551,940	10,597,100	681,702	10,028	122,775	98,986	7,283
95 under 100 percent	323,391	4,155,490	4,112,329	271,938	4,137	50,962	36,076	3,291
100 percent	2,797,971	35,023,248	31,501,694	2,130,272	244,995	3,007,829	1,657,213	186,789
$15,000 or more								
Joint returns, total	**30,346,409**	**925,450,171**	**809,811,942**	**155,099,330**	**1,768,691**	**64,931,325**	**23,599,481**	**14,570,454**
Joint returns with positive earned income, total	29,134,957	881,869,974	811,291,568	146,036,643	1,132,611	43,522,367	23,930,663	10,125,164
Husband's earned income as a percent of total earned income								
Zero	534,955	14,903,401	7,841,012	2,408,539	164,079	4,372,844	2,157,066	711,745
Under 10 percent	291,538	8,065,312	6,945,818	1,202,037	37,344	1,135,128	656,540	201,031
10 under 25 percent	343,292	8,633,719	6,735,275	1,229,454	33,832	926,550	653,548	158,186
25 under 50 percent	1,766,840	48,439,235	45,037,057	7,210,105	63,764	1,708,369	1,200,729	287,559
50 under 75 percent	7,783,675	225,796,603	220,889,324	34,870,107	98,002	3,496,486	2,453,274	751,118
75 under 95 percent	5,451,411	163,187,898	155,723,220	26,111,635	68,714	3,130,140	2,210,338	803,491
95 under 100 percent	1,774,738	56,771,830	62,077,062	9,800,270	23,014	1,470,701	922,460	471,556
100 percent	11,188,508	356,071,976	306,042,799	63,204,496	643,862	27,282,149	13,676,708	6,740,478

()Less than 500.
NOTE: Detail may not add to total because of rounding.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to FICA tax		Salaries and wages subject to FICA tax			Salaries and wages in excess of income limitation		Excess FICA from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount of salaries and wages	Amount of FICA tax[1]	Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**81,695,106**	**1,212,059,280**	**25,599,252**	**298,804,339**	**69,463,733**	**812,512,449**	**49,771,578**	**26,513,402**	**109,823,340**	**1,305,723**	**570,075**
Under $2,000	7,140,247	10,678,662	2,044,305	2,299,794	6,017,197	8,032,812	489,525	814,208	452,957	6,718	1,835
$2,000 under $4,000	7,489,631	21,732,740	2,008,717	3,502,182	6,621,887	18,377,177	1,123,409	1,378,201	300,366	*5,668	*13,557
$4,000 under $6,000	6,536,071	30,828,488	1,629,646	4,915,918	5,755,945	26,278,985	1,608,280	1,487,378	304,950	4,283	15,324
$6,000 under $8,000	6,954,476	45,661,974	1,601,879	7,546,683	6,049,159	38,708,195	2,370,166	1,811,968	555,098	10,238	33,579
$8,000 under $10,000	6,194,731	54,425,280	1,617,562	12,472,308	5,239,461	42,217,262	2,585,612	1,748,628	682,356	8,979	7,605
$10,000 under $12,000	5,384,607	55,554,096	1,433,331	11,387,375	4,507,025	44,109,055	2,701,897	1,463,212	620,798	6,305	11,674
$12,000 under $14,000	5,004,813	60,929,691	1,496,798	13,641,239	4,150,875	47,061,227	2,883,007	1,395,078	682,382	16,223	5,091
$14,000 under $16,000	4,521,396	68,100,399	1,414,808	18,915,058	3,773,565	48,870,369	2,994,006	1,331,782	964,952	16,270	10,666
$16,000 under $18,000	4,147,469	65,810,034	1,369,843	15,476,127	3,439,656	50,065,310	3,067,348	1,194,410	807,547	21,911	16,345
$18,000 under $20,000	4,050,584	72,459,147	1,438,356	19,032,231	3,343,163	53,230,309	3,261,286	1,188,337	889,066	23,154	21,729
$20,000 under $25,000	8,417,890	180,144,169	3,148,373	49,496,151	7,075,743	128,665,984	7,883,434	3,146,602	2,872,808	180,223	47,159
$25,000 under $30,000	5,917,444	151,250,187	2,260,770	37,871,315	5,099,507	106,250,044	6,509,880	3,194,875	7,844,020	311,515	63,998
$30,000 under $50,000	8,006,607	270,656,152	3,472,650	79,115,227	6,750,329	158,915,608	9,736,886	4,943,458	33,688,570	508,656	170,157
$50,000 under $100,000	1,568,730	85,025,439	564,978	19,751,351	1,322,275	33,070,720	2,026,248	1,130,660	32,364,728	132,587	89,380
$100,000 under $200,000	286,968	26,093,934	77,257	2,287,012	253,679	6,700,388	410,549	226,919	17,132,815	37,037	37,478
$200,000 under $500,000	63,198	9,837,689	16,724	788,999	55,603	1,674,546	102,613	50,010	7,377,981	13,308	19,730
$500,000 under $1,000,000	7,532	1,843,491	2,316	177,916	6,431	211,232	12,945	5,709	1,454,732	1,926	3,524
$1,000,000 or more	2,712	1,027,708	939	127,451	2,233	73,226	4,487	1,967	827,213	722	1,255
All returns, summary:											
Under $5,000	17,827,918	45,724,533	4,891,164	8,114,376	15,425,343	37,669,310	2,301,861	2,917,021	907,732	16,668	30,706
$5,000 under $10,000	16,487,238	117,602,611	4,010,945	22,622,509	14,258,306	95,945,121	5,875,130	4,323,362	1,387,996	19,218	41,184
$10,000 under $15,000	12,709,979	150,027,735	3,636,683	34,193,757	10,604,458	115,665,552	7,085,579	3,546,965	1,707,124	31,941	21,670
$15,000 under $20,000	10,398,890	172,825,632	3,516,453	44,258,273	8,609,826	127,670,719	7,821,965	3,025,854	2,257,621	51,922	43,835
$20,000 or more	24,271,081	725,878,769	9,544,007	189,615,423	20,565,800	435,561,748	26,687,043	12,700,200	103,562,867	1,185,974	432,680
Joint returns, Total											
All returns, total	**39,378,351**	**861,502,353**	**14,587,957**	**212,236,808**	**33,914,018**	**557,319,774**	**34,143,140**	**16,145,890**	**97,337,626**	**1,070,283**	**420,351**
Under $2,000	435,498	2,192,677	176,626	599,809	324,154	1,312,015	80,251	68,599	294,567	2,193	1,219
$2,000 under $4,000	704,289	2,460,187	223,625	604,314	575,049	1,792,991	109,572	118,675	82,642	*35	*68
$4,000 under $6,000	1,063,267	5,152,844	355,551	1,133,856	886,557	4,151,578	253,997	197,868	50,307	*510	*66
$6,000 under $8,000	1,593,304	10,379,536	488,722	1,990,327	1,384,893	8,347,482	510,968	408,126	126,777	*2,243	*1,247
$8,000 under $10,000	1,857,214	15,623,184	561,506	3,194,563	1,592,116	12,733,896	779,729	541,516	237,148	2,901	416
$10,000 under $12,000	1,985,342	20,026,890	615,715	4,015,127	1,708,651	15,900,360	973,716	499,271	265,446	*946	*1,605
$12,000 under $14,000	2,334,093	27,909,655	772,279	5,961,905	2,022,567	21,928,275	1,343,092	615,736	311,716	5,498	2,728
$14,000 under $16,000	2,464,786	34,433,079	832,229	7,240,119	2,156,593	27,049,190	1,656,914	754,726	635,506	7,305	5,997
$16,000 under $18,000	2,641,853	41,481,884	903,221	9,121,020	2,288,406	32,138,496	1,968,804	741,761	558,261	11,071	12,943
$18,000 under $20,000	2,889,114	51,109,868	1,041,334	12,043,148	2,507,815	39,000,375	2,389,260	849,005	609,184	16,223	14,859
$20,000 under $25,000	6,817,504	142,970,988	2,613,709	35,398,488	5,919,877	106,176,359	6,505,239	2,562,600	2,206,935	131,227	37,538
$25,000 under $30,000	5,274,120	135,129,295	2,056,064	33,513,072	4,625,583	96,035,645	5,884,010	2,802,042	6,259,732	254,088	48,883
$30,000 under $50,000	7,513,700	255,861,632	3,314,115	75,117,789	6,384,759	151,309,510	9,270,845	4,656,139	30,492,773	463,290	153,029
$50,000 under $100,000	1,468,646	80,422,964	541,348	19,110,527	1,240,021	31,288,662	1,917,059	1,062,780	30,176,266	123,666	82,280
$100,000 under $200,000	268,011	24,570,367	73,424	2,187,701	237,472	6,322,090	387,369	213,297	16,086,715	34,409	34,808
$200,000 under $500,000	58,476	9,195,789	15,566	723,011	51,710	1,573,090	96,396	46,773	6,903,430	12,322	18,344
$500,000 under $1,000,000	6,756	1,669,274	2,090	164,590	5,813	193,989	11,888	5,207	1,311,057	1,721	3,216
$1,000,000 or more	2,378	912,241	833	117,443	1,982	65,771	4,031	1,769	729,165	635	1,105
All returns, summary:											
Under $5,000	1,600,901	6,605,121	557,214	1,667,060	1,278,101	4,581,544	280,137	275,990	400,631	2,737	1,352
$5,000 under $10,000	4,052,671	29,203,307	1,248,816	5,855,809	3,484,668	23,756,419	1,454,380	1,058,794	390,810	5,145	1,663
$10,000 under $15,000	5,537,520	64,140,198	1,791,470	13,336,706	4,799,758	50,798,553	3,111,283	1,498,034	830,469	7,362	4,653
$15,000 under $20,000	6,777,668	110,821,178	2,373,308	25,044,612	5,884,274	85,218,143	5,220,502	1,962,465	1,549,643	33,681	33,480
$20,000 or more	21,409,591	650,732,548	8,617,149	166,332,620	18,467,217	392,965,115	24,076,837	11,350,607	94,166,073	1,021,358	379,202
Husbands											
All returns, total	**36,837,815**	**688,541,476**	**10,246,576**	**159,962,106**	**29,096,335**	**438,410,026**	**26,861,142**	**13,042,973**	**93,848,055**	**1,066,869**	**419,610**
Under $2,000	317,465	1,555,461	133,286	408,970	206,566	873,943	53,470	46,768	281,459	2,192	1,219
$2,000 under $4,000	563,813	1,654,705	168,717	487,992	425,341	1,155,991	70,640	82,621	19,406	*35	*68
$4,000 under $6,000	845,443	3,603,165	265,814	887,020	651,520	2,695,920	164,967	150,357	37,556	*510	*66
$6,000 under $8,000	1,321,297	7,368,560	340,759	1,370,741	1,087,548	5,986,409	366,535	306,182	88,845	*2,243	*1,247
$8,000 under $10,000	1,593,337	11,570,792	397,680	2,383,868	1,289,134	9,486,215	580,981	386,461	186,765	*984	*353
$10,000 under $12,000	1,775,560	15,473,022	466,787	3,182,972	1,423,117	12,184,043	746,263	352,903	210,233	*946	*1,605
$12,000 under $14,000	2,125,292	21,607,893	540,889	4,491,262	1,730,054	17,095,294	1,047,255	455,894	235,897	5,498	2,728
$14,000 under $16,000	2,290,312	26,624,470	590,821	5,564,308	1,877,755	20,984,524	1,285,629	552,084	435,843	7,305	5,997
$16,000 under $18,000	2,497,462	33,073,331	630,868	7,104,406	2,010,853	25,745,085	1,577,384	542,997	456,385	11,071	12,943
$18,000 under $20,000	2,763,687	41,064,812	743,123	9,447,371	2,201,506	31,579,719	1,934,968	635,663	502,130	16,223	14,859
$20,000 under $25,000	6,587,840	115,246,447	1,881,166	27,709,900	5,184,994	86,160,242	5,279,488	1,952,245	1,923,833	131,227	37,538
$25,000 under $30,000	5,130,661	107,128,652	1,418,278	25,470,837	4,039,893	76,369,793	4,679,495	2,261,152	5,864,652	254,088	48,883
$30,000 under $50,000	7,304,755	198,531,354	2,237,616	54,110,864	5,550,604	115,291,265	7,064,225	4,044,299	29,610,994	462,305	152,682
$50,000 under $100,000	1,396,650	69,763,817	363,815	14,617,046	1,133,870	25,703,751	1,574,916	1,012,593	29,522,138	123,184	81,982
$100,000 under $200,000	258,360	23,065,027	52,588	1,829,704	226,169	5,489,913	336,392	207,923	15,762,028	34,409	34,808
$200,000 under $500,000	56,938	8,755,993	12,032	645,407	49,861	1,377,754	84,429	45,983	6,735,228	12,295	18,317
$500,000 under $1,000,000	6,608	1,590,741	1,670	144,993	5,631	171,510	10,511	5,109	1,274,423	1,719	3,210
$1,000,000 or more	2,335	863,236	667	104,446	1,919	58,654	3,595	1,739	700,240	635	1,105
All returns, summary:											
Under $5,000	1,249,800	4,624,768	424,253	1,271,541	909,977	3,052,950	186,707	196,361	322,911	2,736	1,352
$5,000 under $10,000	3,391,555	21,127,915	882,003	4,267,050	2,750,132	17,145,529	1,049,886	776,028	291,120	3,228	1,600
$10,000 under $15,000	5,023,152	49,617,435	1,293,472	10,234,585	4,077,597	39,382,157	2,412,476	1,087,841	661,409	7,362	4,653
$15,000 under $20,000	6,429,161	88,226,093	1,679,016	19,555,733	5,165,688	68,206,508	4,179,023	1,451,700	1,179,079	33,681	33,480
$20,000 or more	20,744,147	524,945,266	5,967,832	124,633,197	16,192,941	310,622,882	19,033,051	9,531,043	91,393,536	1,019,862	378,526

Footnote(s) at end of table.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to Self-employment tax[4]	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**10,715,095**	**58,809,476**	**9,490,932**	**34,312,786**	**7,647,263**	**5,355,704**	**2,489,598**	**24,496,689**
Under $2,000	776,223	—5,488,665	679,873	—5,835,697	326,524	64,639	116,640	347,032
$2,000 under $4,000	571,016	425,189	523,164	360,803	490,662	96,358	66,690	64,386
$4,000 under $6,000	682,382	1,145,693	626,746	1,062,388	567,492	166,395	83,860	83,305
$6,000 under $8,000	655,093	1,597,396	604,027	1,509,662	523,684	199,012	72,137	87,733
$8,000 under $10,000	680,508	1,913,605	615,860	1,820,009	533,742	249,484	86,146	93,595
$10,000 under $12,000	641,908	2,013,975	597,790	1,917,683	493,377	258,921	66,352	96,292
$12,000 under $14,000	627,225	2,105,614	567,283	1,978,591	452,038	260,585	77,022	127,023
$14,000 under $16,000	607,655	2,458,096	553,424	2,321,140	450,891	286,778	78,772	136,956
$16,000 under $18,000	604,334	2,277,907	543,791	2,125,617	423,001	290,990	83,459	152,289
$18,000 under $20,000	568,016	2,443,164	510,541	2,300,115	391,675	284,602	78,436	143,049
$20,000 under $25,000	1,244,763	5,993,976	1,118,994	5,494,667	853,229	668,659	241,395	499,310
$25,000 under $30,000	898,347	5,518,906	769,376	4,556,935	575,733	533,809	296,522	961,971
$30,000 under $50,000	1,482,756	16,242,760	1,230,261	10,102,913	1,007,707	1,168,623	712,950	6,139,847
$50,000 under $100,000	539,907	14,203,796	446,323	4,768,671	447,517	660,190	348,716	9,435,126
$100,000 under $200,000	105,124	4,120,931	81,472	325,279	88,678	135,043	64,838	3,795,652
$200,000 under $500,000	24,841	1,167,102	18,411	—235,037	18,305	27,341	13,208	1,402,138
$500,000 under $1,000,000	3,569	291,011	2,553	—114,024	2,236	3,172	1,801	405,035
$1,000,000 or more	1,428	379,021	1,043	—146,930	772	1,103	654	525,950
All returns, summary:								
Under $5,000	1,686,003	—4,553,531	1,511,868	—5,007,770	1,104,425	239,212	230,680	454,239
$5,000 under $10,000	1,679,219	4,146,747	1,537,802	3,924,935	1,337,679	536,676	194,793	221,812
$10,000 under $15,000	1,575,839	5,381,460	1,445,671	5,090,443	1,173,395	660,439	182,372	291,017
$15,000 under $20,000	1,473,299	5,917,297	1,327,158	5,552,704	1,037,587	721,438	201,669	364,593
$20,000 or more	4,300,735	47,917,503	3,668,433	24,752,474	2,994,177	3,197,939	1,680,084	23,165,029
Joint returns, Total								
All returns, total	**8,482,995**	**50,631,245**	**7,521,226**	**28,688,494**	**5,977,675**	**4,495,146**	**2,067,377**	**21,942,752**
Under $2,000	440,405	—4,562,229	402,277	—4,830,080	170,854	43,175	52,935	267,850
$2,000 under $4,000	254,822	28,979	238,250	—7,715	197,899	38,438	25,628	36,694
$4,000 under $6,000	405,650	569,551	374,626	512,484	315,455	92,681	49,789	57,067
$6,000 under $8,000	435,592	1,026,232	404,098	955,293	344,073	128,733	46,070	70,939
$8,000 under $10,000	487,097	1,198,752	442,639	1,124,502	382,264	173,096	62,147	74,250
$10,000 under $12,000	470,739	1,418,815	442,126	1,342,965	371,824	193,332	47,307	75,849
$12,000 under $14,000	505,957	1,655,244	456,460	1,565,493	367,341	210,250	62,995	89,751
$14,000 under $16,000	501,441	2,048,696	458,449	1,944,202	386,136	244,278	65,911	104,493
$16,000 under $18,000	516,470	1,853,708	467,696	1,722,271	361,867	240,932	68,279	131,436
$18,000 under $20,000	491,420	2,007,141	441,092	1,889,028	339,121	239,533	65,249	118,113
$20,000 under $25,000	1,125,806	5,169,225	1,013,343	4,762,010	760,925	578,155	207,350	407,216
$25,000 under $30,000	831,797	4,912,602	716,098	4,107,688	530,497	478,281	260,094	804,914
$30,000 under $50,000	1,386,296	14,645,720	1,151,875	9,215,249	931,264	1,064,643	652,845	5,430,471
$50,000 under $100,000	505,046	13,190,266	416,770	4,468,202	416,652	615,123	326,284	8,722,064
$100,000 under $200,000	97,458	3,812,711	75,531	325,597	82,029	125,448	60,252	3,487,114
$200,000 under $500,000	22,698	1,086,271	16,830	—197,702	16,865	25,329	12,123	1,283,973
$500,000 under $1,000,000	3,092	236,879	2,198	—96,858	1,946	2,762	1,556	333,737
$1,000,000 or more	1,209	332,683	868	—114,136	663	957	563	446,819
All returns, summary:								
Under $5,000	876,461	—4,300,655	805,240	—4,632,633	518,825	122,562	106,507	331,978
$5,000 under $10,000	1,147,105	2,561,939	1,056,650	2,387,118	891,720	353,560	130,062	174,821
$10,000 under $15,000	1,227,119	4,111,746	1,128,122	3,898,032	933,119	521,786	142,960	213,713
$15,000 under $20,000	1,258,908	4,871,858	1,137,701	4,565,928	893,170	606,539	166,781	305,930
$20,000 or more	3,973,402	43,386,358	3,393,513	22,470,049	2,740,841	2,890,698	1,521,067	20,916,309
Husbands								
All returns, total	**7,269,011**	**47,368,256**	**6,485,785**	**26,653,415**	**5,153,632**	**4,106,529**	**1,719,730**	**20,714,841**
Under $2,000	410,016	—4,337,188	374,839	—4,580,676	153,448	38,922	44,149	243,488
$2,000 under $4,000	223,725	10,666	210,443	—16,294	173,563	33,789	19,094	26,961
$4,000 under $6,000	363,989	502,330	338,874	463,233	287,369	84,478	36,068	39,096
$6,000 under $8,000	386,476	959,741	359,893	902,099	310,424	115,716	35,524	57,642
$8,000 under $10,000	440,758	1,126,443	403,613	1,062,534	343,247	158,008	47,940	63,909
$10,000 under $12,000	419,818	1,336,091	397,253	1,282,323	336,350	178,304	33,038	53,768
$12,000 under $14,000	447,110	1,572,397	406,154	1,498,836	332,378	197,032	46,977	73,561
$14,000 under $16,000	438,430	1,924,745	406,539	1,856,822	347,626	229,208	43,288	67,924
$16,000 under $18,000	440,005	1,753,624	404,487	1,642,284	311,687	224,123	48,432	111,340
$18,000 under $20,000	401,934	1,873,202	367,299	1,775,904	280,396	219,477	44,828	97,298
$20,000 under $25,000	921,979	4,793,258	843,856	4,457,452	635,096	526,252	155,856	335,805
$25,000 under $30,000	670,994	4,490,360	584,202	3,764,971	432,474	430,898	212,374	725,388
$30,000 under $50,000	1,150,590	13,605,808	945,319	8,442,641	757,749	960,377	584,570	5,163,167
$50,000 under $100,000	441,116	12,494,582	358,487	4,155,045	361,890	565,503	298,852	8,339,537
$100,000 under $200,000	87,450	3,664,464	66,723	320,158	72,943	117,606	55,717	3,344,306
$200,000 under $500,000	20,576	1,034,418	15,021	—184,076	14,743	23,481	11,036	1,218,494
$500,000 under $1,000,000	2,898	230,692	1,988	—89,721	1,677	2,491	1,456	320,413
$1,000,000 or more	1,147	332,623	795	—100,120	572	863	531	432,743
All returns, summary:								
Under $5,000	789,629	—4,139,924	729,528	—4,426,890	459,237	108,641	81,292	286,966
$5,000 under $10,000	1,035,335	2,401,916	958,134	2,257,786	808,814	322,274	101,483	144,130
$10,000 under $15,000	1,085,574	3,871,302	1,006,137	3,712,449	840,879	485,374	100,622	158,853
$15,000 under $20,000	1,061,723	4,588,757	975,595	4,343,719	767,558	562,769	115,941	245,038
$20,000 or more	3,296,750	40,646,205	2,816,391	20,766,351	2,277,144	2,627,471	1,320,392	19,879,854

Footnote(s) at end of table.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to FICA tax		Salaries and wages subject to FICA tax			Salaries and wages in excess of income limitation		Excess FICA from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount of salaries and wages	Amount of FICA tax[1]	Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Size of adjusted gross income											
Joint returns—Continued											
Wives											
All returns, total	**23,263,171**	**172,960,876**	**6,431,099**	**52,274,702**	**18,115,762**	**118,909,749**	**7,281,998**	**4,636,596**	**3,489,571**	**3,414**	**741**
Under $2,000	210,458	637,216	53,689	190,838	170,944	438,072	26,780	24,682	13,108	**	**
$2,000 under $4,000	322,955	805,482	68,797	116,322	269,975	637,000	38,932	36,356	63,237	—	—
$4,000 under $6,000	514,199	1,549,679	112,284	246,836	430,991	1,455,658	89,030	55,301	12,750	—	—
$6,000 under $8,000	842,947	3,010,976	196,425	619,587	704,920	2,361,074	144,433	124,380	37,931	—	—
$8,000 under $10,000	941,036	4,052,392	215,384	810,695	808,569	3,247,681	198,748	182,203	50,383	**1,918	**64
$10,000 under $12,000	981,312	4,553,869	203,604	832,155	846,803	3,716,317	227,453	176,150	55,213	—	—
$12,000 under $14,000	1,249,443	6,301,762	305,594	1,470,644	1,034,117	4,832,981	295,838	209,350	75,819	—	—
$14,000 under $16,000	1,430,399	7,808,609	327,961	1,675,811	1,195,145	6,064,666	371,285	269,027	199,663	—	—
$16,000 under $18,000	1,484,683	8,408,552	371,262	2,016,614	1,199,479	6,393,411	391,420	258,109	101,875	—	—
$18,000 under $20,000	1,673,118	10,045,056	435,727	2,595,777	1,339,501	7,420,656	454,292	302,682	107,054	—	—
$20,000 under $25,000	4,099,108	27,724,541	1,128,065	7,688,587	3,199,712	20,016,117	1,225,751	806,041	283,102	—	—
$25,000 under $30,000	3,472,954	28,000,643	996,115	8,042,235	2,655,296	19,665,852	1,204,515	779,414	395,079	—	—
$30,000 under $50,000	5,185,284	57,330,278	1,724,143	21,006,925	3,664,539	36,018,245	2,206,620	1,220,234	881,779	985	346
$50,000 under $100,000	738,814	10,659,147	260,607	4,493,481	506,360	5,584,911	342,143	163,128	654,128	482	298
$100,000 under $200,000	95,671	1,505,340	26,323	357,997	73,092	832,177	50,978	23,208	324,687	—	—
$200,000 under $500,000	18,208	439,796	4,384	77,604	14,384	195,336	11,967	5,503	168,202	**29	**33
$500,000 under $1,000,000	1,922	78,533	530	19,597	1,454	22,478	1,377	621	36,634	**	**
$1,000,000 or more	660	49,005	205	12,997	481	7,117	436	207	28,925	—	—
All returns, summary:											
Under $5,000	746,383	1,980,353	164,302	395,519	619,475	1,528,594	93,430	82,789	77,720	**	**
$5,000 under $10,000	2,085,212	8,075,392	482,277	1,588,759	1,765,924	6,610,890	404,494	340,133	99,690	**1,918	**64
$10,000 under $15,000	2,939,557	14,522,763	672,113	3,102,122	2,472,684	11,416,396	698,808	518,815	169,060	—	—
$15,000 under $20,000	3,879,398	22,595,086	972,035	5,488,879	3,142,361	17,011,636	1,041,479	696,503	370,564	—	—
$20,000 or more	13,612,621	125,787,283	4,140,372	41,699,423	10,115,318	82,342,233	5,043,787	2,998,356	2,772,537	1,496	677
Non-joint returns, total											
All returns, total	**42,316,755**	**350,556,928**	**11,011,295**	**86,567,530**	**35,549,715**	**255,192,675**	**15,628,438**	**10,367,512**	**12,485,714**	**235,440**	**149,725**
Under $2,000	6,704,749	8,485,985	1,867,679	1,699,985	5,693,043	6,720,797	409,274	745,609	158,390	4,525	606
$2,000 under $4,000	6,785,342	19,272,553	1,785,092	2,897,868	6,046,838	16,584,186	1,013,837	1,259,526	217,724	*5,633	*13,490
$4,000 under $6,000	5,472,804	25,675,644	1,274,095	3,782,062	4,869,388	22,127,407	1,354,282	1,289,510	254,644	*3,773	*15,259
$6,000 under $8,000	5,361,172	35,282,439	1,113,157	5,556,356	4,664,266	30,360,713	1,859,198	1,403,842	428,322	*7,995	*32,332
$8,000 under $10,000	4,337,517	38,802,097	1,056,056	9,277,745	3,647,345	29,483,365	1,805,883	1,207,112	445,208	*6,078	*7,189
$10,000 under $12,000	3,399,265	35,527,206	817,616	7,372,248	2,798,374	28,208,695	1,728,180	963,941	355,352	*5,359	*10,068
$12,000 under $14,000	2,670,720	33,020,036	724,519	7,679,334	2,128,308	25,132,953	1,539,915	779,342	370,666	10,725	2,363
$14,000 under $16,000	2,056,610	33,667,321	582,579	11,674,940	1,616,972	21,821,180	1,337,092	577,056	329,447	8,965	4,668
$16,000 under $18,000	1,505,616	24,328,150	466,622	6,355,107	1,151,250	17,926,814	1,098,545	452,649	249,286	10,840	3,403
$18,000 under $20,000	1,161,470	21,349,278	397,022	6,989,082	835,348	14,229,934	872,027	339,332	279,882	6,931	6,870
$20,000 under $25,000	1,600,386	37,173,181	534,664	14,097,664	1,155,866	22,489,625	1,378,195	584,002	665,873	48,996	9,621
$25,000 under $30,000	643,324	16,120,892	204,706	4,358,243	473,924	10,214,399	625,870	392,833	1,584,289	57,427	15,115
$30,000 under $50,000	492,907	14,794,521	158,535	3,997,438	365,570	7,606,098	466,041	287,319	3,195,797	45,366	17,128
$50,000 under $100,000	100,084	4,602,475	23,630	640,824	82,254	1,782,059	109,189	67,880	2,188,462	8,921	7,100
$100,000 under $200,000	18,957	1,523,567	3,833	99,311	16,207	378,298	23,180	13,622	1,046,100	2,628	2,669
$200,000 under $500,000	4,722	641,900	1,158	65,988	3,893	101,456	6,217	3,237	474,551	986	1,387
$500,000 under $1,000,000	776	174,218	226	13,325	618	17,244	1,057	502	143,675	205	308
$1,000,000 or more	334	115,467	106	10,009	251	7,455	457	198	98,048	87	150
All returns, summary:											
Under $5,000	16,227,017	39,119,412	4,333,950	6,447,316	14,147,242	33,087,766	2,021,723	2,641,031	507,101	13,931	29,354
$5,000 under $10,000	12,434,567	88,399,304	2,762,129	16,766,701	10,773,638	72,188,702	4,420,750	3,264,568	997,187	14,073	39,521
$10,000 under $15,000	7,172,459	85,887,537	1,845,213	20,857,051	5,804,700	64,866,999	3,974,296	2,048,931	876,654	24,579	17,018
$15,000 under $20,000	3,621,222	62,004,453	1,143,145	19,213,661	2,725,552	42,452,576	2,601,463	1,063,389	707,978	18,241	10,354
$20,000 or more	2,861,490	75,146,220	926,858	23,282,803	2,098,583	42,596,632	2,610,206	1,349,593	9,396,794	164,616	53,478
Filed by men											
All returns, total	**22,262,706**	**197,901,207**	**5,329,310**	**40,166,025**	**19,175,952**	**149,909,607**	**9,181,084**	**5,655,275**	**9,639,795**	**182,003**	**93,980**
Under $2,000	3,424,110	4,520,192	906,695	835,832	2,918,487	3,582,658	218,215	437,532	129,127	2,380	492
$2,000 under $4,000	3,504,365	10,079,675	884,270	1,443,943	3,148,335	8,617,868	526,834	698,739	95,693	*308	*2
$4,000 under $6,000	2,794,294	13,344,649	621,975	1,756,044	2,539,165	11,529,085	705,604	691,476	128,992	—	—
$6,000 under $8,000	2,675,497	17,771,813	503,579	2,319,829	2,400,514	16,125,471	987,435	709,486	157,608	*6,023	*32,252
$8,000 under $10,000	2,067,176	17,791,437	427,225	2,844,397	1,817,450	14,847,694	909,385	568,853	233,231	*4,108	*520
$10,000 under $12,000	1,624,859	17,248,626	335,903	2,930,619	1,398,234	14,338,510	878,404	424,814	158,020	*4,272	*7,075
$12,000 under $14,000	1,377,541	17,235,706	314,520	3,252,160	1,152,341	13,919,956	852,842	340,706	131,398	*4,402	*717
$14,000 under $16,000	1,172,057	16,751,481	295,540	3,545,539	966,626	13,120,175	803,899	289,037	196,810	*3,755	*2,454
$16,000 under $18,000	899,661	14,833,368	251,764	3,313,970	725,917	11,455,183	701,943	239,224	143,382	9,451	2,899
$18,000 under $20,000	726,687	13,311,634	205,180	3,244,002	566,484	10,026,600	614,432	220,145	178,885	5,557	5,604
$20,000 under $25,000	1,080,209	25,430,163	337,036	8,639,217	812,915	16,358,717	1,002,478	417,609	497,916	41,127	5,161
$25,000 under $30,000	449,199	11,607,054	119,990	2,552,328	356,524	7,807,349	478,380	302,155	1,271,273	49,977	12,528
$30,000 under $50,000	370,740	11,940,603	105,710	2,848,408	290,523	6,286,351	385,182	244,121	2,808,047	40,360	14,361
$50,000 under $100,000	76,874	3,860,599	16,202	477,158	65,400	1,465,037	89,765	56,375	1,926,469	7,008	6,021
$100,000 under $200,000	14,664	1,318,407	2,632	80,498	13,000	316,443	19,390	11,479	921,602	2,153	2,233
$200,000 under $500,000	3,948	598,717	890	61,736	3,332	91,275	5,593	2,928	445,789	876	1,253
$500,000 under $1,000,000	584	156,576	139	11,255	504	14,895	913	433	130,452	173	270
$1,000,000 or more	241	100,509	60	9,090	201	6,338	388	163	85,103	73	136
All returns, summary:											
Under $5,000	8,317,155	20,480,653	2,135,590	3,189,356	7,307,237	17,162,103	1,048,640	1,467,540	280,895	2,688	495
$5,000 under $10,000	6,148,287	43,027,111	1,208,154	6,010,688	5,516,714	37,540,674	2,298,833	1,638,546	463,756	*10,131	*32,772
$10,000 under $15,000	3,638,390	43,279,449	808,006	7,972,767	3,084,776	35,272,011	2,160,976	922,990	385,433	11,959	10,164
$15,000 under $20,000	2,162,415	36,101,366	594,901	8,313,524	1,724,826	27,588,414	1,690,545	590,936	423,061	15,478	8,585
$20,000 or more	1,996,459	55,012,628	582,659	14,679,690	1,542,399	32,346,405	1,982,090	1,035,263	8,086,650	141,747	41,964

Footnote(s) at end of the table.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to Self-employment tax[4]	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of adjusted gross income								
Joint returns—Continued								
Wives								
All returns, total	**2,033,763**	**3,262,989**	**1,657,991**	**2,035,079**	**1,072,646**	**388,617**	**455,660**	**1,227,910**
Under $2,000	69,471	—225,042	59,458	—249,404	24,609	4,253	10,613	24,362
$2,000 under $4,000	50,315	18,313	41,897	8,580	30,878	4,649	9,074	9,733
$4,000 under $6,000	70,521	67,221	57,401	49,251	41,468	8,202	17,107	17,970
$6,000 under $8,000	79,975	66,491	68,358	53,194	46,285	13,016	13,283	13,297
$8,000 under $10,000	92,798	72,308	78,870	61,968	53,777	15,088	16,711	10,341
$10,000 under $12,000	95,030	82,724	78,845	60,642	51,927	15,028	17,905	22,082
$12,000 under $14,000	100,809	82,847	80,984	66,658	52,585	13,218	20,783	16,190
$14,000 under $16,000	113,185	123,950	89,946	87,380	60,273	15,070	26,682	36,570
$16,000 under $18,000	127,378	100,084	108,392	79,988	63,644	16,810	22,118	20,096
$18,000 under $20,000	134,712	133,939	112,073	113,125	73,806	20,056	25,133	20,814
$20,000 under $25,000	322,062	375,968	269,192	304,557	167,330	51,903	60,671	71,410
$25,000 under $30,000	250,111	422,242	196,409	342,716	120,602	47,383	62,955	79,526
$30,000 under $50,000	387,399	1,039,912	311,012	772,607	204,942	104,266	100,539	267,304
$50,000 under $100,000	115,216	695,684	87,503	313,157	66,804	49,620	42,445	382,528
$100,000 under $200,000	19,564	148,248	14,129	5,439	10,887	7,842	7,543	142,808
$200,000 under $500,000	4,414	51,854	2,953	—13,626	2,408	1,847	1,802	65,479
$500,000 under $1,000,000	575	6,186	406	—7,138	308	272	216	13,324
$1,000,000 or more	228	60	163	—14,017	113	94	80	14,076
All returns, summary:								
Under $5,000	156,816	—160,731	130,336	—205,743	81,558	13,921	30,981	45,012
$5,000 under $10,000	206,264	160,023	175,648	129,332	115,459	31,286	35,807	30,691
$10,000 under $15,000	251,804	240,444	206,030	185,584	133,888	36,413	51,423	54,860
$15,000 under $20,000	319,310	283,101	264,210	222,209	168,347	43,770	61,198	60,892
$20,000 or more	1,099,569	2,740,153	881,767	1,703,698	573,394	263,227	276,251	1,036,456
Non-joint returns, total								
All returns, total	**2,232,100**	**8,178,230**	**1,969,706**	**5,624,292**	**1,669,588**	**860,558**	**422,221**	**2,553,938**
Under $2,000	335,818	—926,436	277,596	—1,005,617	155,670	21,463	63,705	79,181
$2,000 under $4,000	316,194	396,210	284,914	368,518	292,763	57,920	41,062	27,692
$4,000 under $6,000	276,732	576,142	252,120	549,904	252,037	73,715	34,071	26,238
$6,000 under $8,000	219,501	571,164	199,929	554,369	179,611	70,280	26,067	16,794
$8,000 under $10,000	193,411	714,853	173,221	695,507	151,478	76,388	23,999	19,346
$10,000 under $12,000	171,169	595,161	155,664	574,718	121,553	65,589	19,045	20,443
$12,000 under $14,000	121,268	450,370	110,823	413,098	84,697	50,335	14,027	37,273
$14,000 under $16,000	106,214	409,400	94,975	376,938	64,755	42,500	12,861	32,462
$16,000 under $18,000	87,864	424,199	76,095	403,346	61,134	50,058	15,180	20,853
$18,000 under $20,000	76,596	436,023	69,449	411,087	52,554	45,069	13,187	24,936
$20,000 under $25,000	118,957	824,751	105,651	732,657	92,304	90,504	34,045	92,094
$25,000 under $30,000	66,550	606,305	53,278	449,248	45,236	55,527	36,428	157,057
$30,000 under $50,000	96,460	1,597,040	78,386	887,664	76,443	103,980	60,105	709,376
$50,000 under $100,000	34,861	1,013,530	29,553	300,469	30,865	45,068	22,432	713,061
$100,000 under $200,000	7,666	308,219	5,941	—319	6,649	9,595	4,586	308,538
$200,000 under $500,000	2,143	80,830	1,581	—37,335	1,440	2,012	1,085	118,165
$500,000 under $1,000,000	477	54,132	355	—17,166	290	409	245	71,298
$1,000,000 or more	219	46,337	175	—32,793	109	146	91	79,131
All returns, summary:								
Under $5,000	809,542	—252,876	706,628	—375,137	585,600	116,650	124,173	122,261
$5,000 under $10,000	532,114	1,584,808	481,152	1,537,818	445,959	183,116	64,731	46,990
$10,000 under $15,000	348,720	1,269,714	317,549	1,192,410	240,276	138,652	39,412	77,304
$15,000 under $20,000	214,391	1,045,439	189,457	986,776	144,417	114,899	34,888	58,663
$20,000 or more	327,333	4,531,145	274,920	2,282,425	253,336	307,241	159,017	2,248,720
Filed by men								
All returns, total	**1,491,501**	**6,050,989**	**1,339,207**	**4,017,417**	**1,147,289**	**638,155**	**275,511**	**2,033,572**
Under $2,000	220,672	—761,542	188,175	—824,118	97,936	16,221	36,851	62,576
$2,000 under $4,000	208,488	266,980	190,107	246,015	202,641	42,290	24,536	20,965
$4,000 under $6,000	183,172	373,503	168,114	353,530	164,317	50,565	21,803	19,973
$6,000 under $8,000	143,590	421,086	133,981	408,236	132,953	52,690	14,891	12,850
$8,000 under $10,000	126,495	545,472	117,705	528,993	108,133	57,543	11,544	16,479
$10,000 under $12,000	103,471	393,950	97,459	382,094	79,915	45,944	9,136	11,856
$12,000 under $14,000	78,762	308,211	72,753	273,391	53,772	33,361	9,181	34,819
$14,000 under $16,000	72,996	316,553	66,146	292,593	45,184	32,474	8,165	23,960
$16,000 under $18,000	63,008	328,350	56,405	312,834	43,289	38,684	9,468	15,516
$18,000 under $20,000	49,885	325,465	45,320	307,122	35,383	33,038	9,671	18,343
$20,000 under $25,000	85,274	623,988	77,168	554,495	65,152	68,196	24,083	69,493
$25,000 under $30,000	49,242	439,490	39,087	325,508	33,481	42,214	27,196	113,981
$30,000 under $50,000	72,164	1,228,835	58,709	671,014	56,405	80,599	46,111	557,821
$50,000 under $100,000	26,405	854,580	22,257	247,360	22,663	35,190	18,058	607,220
$100,000 under $200,000	5,927	251,424	4,465	—935	4,960	7,516	3,751	252,359
$200,000 under $500,000	1,514	64,633	1,045	—28,786	883	1,315	849	93,419
$500,000 under $1,000,000	304	40,075	211	—9,782	162	237	159	49,857
$1,000,000 or more	132	29,938	100	—22,149	60	77	58	52,086
All returns, summary:								
Under $5,000	537,842	—316,362	478,588	—411,224	395,623	85,075	73,927	94,862
$5,000 under $10,000	344,575	1,161,861	319,494	1,123,880	310,357	134,235	35,698	37,980
$10,000 under $15,000	218,621	860,909	203,913	802,593	154,990	95,005	21,816	58,316
$15,000 under $20,000	149,501	811,620	134,170	765,443	102,553	88,496	23,805	46,177
$20,000 or more	240,962	3,532,962	203,042	1,736,726	183,766	235,345	120,265	1,796,236

Footnote(s) at end of table.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to FICA tax		Salaries and wages subject to FICA tax			Salaries and wages in excess of income limitation		Excess FICA from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount of salaries and wages	Amount of FICA tax[1]	Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Nonjoint returns—Continued											
Filed by women											
All returns, total	**20,054,049**	**152,655,720**	**5,681,985**	**46,401,505**	**16,373,763**	**105,283,068**	**6,447,355**	**4,712,237**	**2,845,919**	**53,437**	**55,745**
Under $2,000	3,280,639	3,965,793	960,984	864,153	2,774,556	3,138,140	191,059	308,077	29,263	*2,145	*113
$2,000 under $4,000	3,280,977	9,192,878	900,822	1,453,925	2,898,503	7,966,318	487,003	560,787	122,031	*5,325	*13,487
$4,000 under $6,000	2,678,510	12,330,995	652,120	2,026,019	2,330,223	10,598,321	648,679	598,034	125,651	*3,773	*15,259
$6,000 under $8,000	2,685,675	17,510,626	609,578	3,236,527	2,263,752	14,235,241	871,763	694,356	270,714	*1,972	*80
$8,000 under $10,000	2,270,341	21,010,660	628,831	6,433,348	1,829,895	14,635,671	896,497	638,259	211,978	*1,970	*6,668
$10,000 under $12,000	1,774,406	18,278,579	481,713	4,441,629	1,400,140	13,870,185	849,776	539,127	197,332	*1,087	*2,993
$12,000 under $14,000	1,293,179	15,784,331	409,999	4,427,174	975,967	11,212,996	687,072	438,636	239,268	*6,323	*1,646
$14,000 under $16,000	884,553	16,915,839	287,039	8,129,401	650,346	8,701,004	533,193	288,019	132,636	*5,210	*2,215
$16,000 under $18,000	605,955	9,494,782	214,858	3,041,137	425,333	6,471,631	396,601	213,425	105,904	*1,389	*503
$18,000 under $20,000	434,783	8,037,644	191,842	3,745,080	268,864	4,203,334	257,594	119,187	100,997	*1,374	*1,266
$20,000 under $25,000	520,177	11,743,018	197,628	5,458,447	342,951	6,130,908	375,717	166,393	167,957	7,869	4,460
$25,000 under $30,000	194,125	4,513,838	84,716	1,805,915	117,400	2,407,049	147,490	90,678	313,016	7,450	2,586
$30,000 under $50,000	122,167	2,853,917	52,825	1,149,030	75,047	1,319,748	80,859	43,198	387,750	5,006	2,767
$50,000 under $100,000	23,210	741,876	7,428	163,667	16,854	317,022	19,424	11,505	261,993	1,913	1,079
$100,000 under $200,000	4,293	205,160	1,201	18,813	3,207	61,855	3,790	2,143	124,498	475	436
$200,000 under $500,000	774	43,183	268	4,252	561	10,181	624	309	28,762	110	133
$500,000 under $1,000,000	192	17,642	87	2,070	114	2,349	144	69	13,223	32	37
$1,000,000 or more	93	14,959	46	919	50	1,117	68	35	12,945	14	14
All returns, summary:											
Under $5,000	7,909,862	18,638,759	2,198,360	3,257,960	6,840,005	15,925,663	973,084	1,173,491	226,206	11,243	28,859
$5,000 under $10,000	6,286,280	45,372,193	1,553,975	10,756,013	5,256,924	34,648,028	2,121,917	1,626,022	533,431	*3,942	*6,749
$10,000 under $15,000	3,534,069	42,608,088	1,037,207	12,884,284	2,719,924	29,594,988	1,813,320	1,125,941	491,221	12,620	6,854
$15,000 under $20,000	1,458,807	25,903,088	548,244	10,900,137	1,000,726	14,864,162	910,918	472,453	284,917	*2,763	*1,769
$20,000 or more	865,031	20,133,593	344,199	8,603,112	556,184	10,250,228	628,116	314,330	1,310,144	22,869	11,514

Footnote(s) at end of table.

Table 7 .—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to Self-employment tax[4]	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Nonjoint returns—Continued								
Filed by women								
All returns, total	**740,599**	**2,127,241**	**630,499**	**1,606,875**	**522,299**	**222,403**	**146,710**	**520,366**
Under $2,000	115,146	—164,894	89,421	—181,499	57,734	5,242	26,854	16,605
$2,000 under $4,000	107,706	129,230	94,807	122,502	90,122	15,630	16,526	6,727
$4,000 under $6,000	93,560	202,640	84,006	196,374	87,720	23,149	12,268	6,266
$6,000 under $8,000	75,911	150,078	65,948	146,134	46,658	17,589	11,176	3,944
$8,000 under $10,000	66,916	169,381	55,516	166,514	43,345	18,845	12,455	2,866
$10,000 under $12,000	67,698	201,211	58,205	192,624	41,638	19,645	9,909	8,587
$12,000 under $14,000	42,506	142,160	38,070	139,706	30,925	16,973	4,846	2,454
$14,000 under $16,000	33,218	92,847	28,829	84,345	19,571	10,026	4,696	8,502
$16,000 under $18,000	24,856	95,849	19,690	90,512	17,845	11,374	5,712	5,337
$18,000 under $20,000	26,711	110,558	24,129	103,964	17,171	12,031	3,516	6,593
$20,000 under $25,000	33,683	200,763	28,483	178,162	27,152	22,308	9,962	22,601
$25,000 under $30,000	17,308	166,815	14,191	123,740	11,755	13,314	9,232	43,076
$30,000 under $50,000	24,296	368,205	19,677	216,650	20,038	23,381	13,994	151,555
$50,000 under $100,000	8,456	158,950	7,296	53,109	8,202	9,877	4,374	105,841
$100,000 under $200,000	1,739	56,795	1,476	616	1,689	2,079	835	56,179
$200,000 under $500,000	629	16,198	536	—8,548	557	697	236	24,746
$500,000 under $1,000,000	173	14,057	144	—7,384	128	172	86	21,441
$1,000,000 or more	87	16,400	75	—10,644	49	69	33	27,044
All returns, summary:								
Under $5,000	271,700	63,486	228,040	36,087	189,977	31,574	50,246	27,399
$5,000 under $10,000	187,539	422,947	161,658	413,938	135,602	48,882	29,033	9,010
$10,000 under $15,000	130,099	408,805	113,636	389,817	85,286	43,647	17,596	18,987
$15,000 under $20,000	64,890	233,820	55,287	221,334	41,864	26,403	11,083	12,486
$20,000 or more	86,371	998,183	71,878	545,699	69,570	71,897	38,752	452,483

*Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1]Employee's portion only. A like amount was paid by employers.
[2]This amount can be reached by subtracting columns 4 and 6 from column 2.
[3]For taxpayers with more than one Form W-2 only, this is the amount in excess of the maximum social security taxes due for the filing period.
[4]Includes amounts in excess of income limitation, after the limitation was reduced by wages subject to FICA tax.
NOTE: Detail may not add to total because of rounding.